

**IN THE INCOME TAX APPELLATE TRIBUNAL
“SMC” BENCH, SURAT**

**BEFORE SHRI SANDEEP GOSAIN, JUDICIAL MEMBER &
SHRI OM PRAKASH KANT, ACCOUNTANT MEMBER**

**I.T.A. No. 886/SRT/2025
Assessment Year: 2022-23**

Shree Kailash Stone Quarry Fort Songadh Navagam, Fort Songadh Dist: Tapi Surat – 394670, Gujarat PAN – AAJFS9310C	Vs	ITO, Ward -1, Boardoli.
(Appellant)		(Respondent)

Assessee by	Shree Raj Sah, CA
Revenue by	Shri J.K Chandnani, Sr. DR

Date of Hearing	06.10.2025
Date of Pronouncement	09.10.2025

ORDER

Per: SHRI. SANDEEP GOSAIN, J.M.:

The present appeal has been filed by the assessee challenging the impugned order dt. 24.06.2025 passed under section 250 of the Income Tax Act, 1961 (‘the Act’), by the National Faceless Appeal Centre (NFAC) / CIT(A) for the assessment year 2022-23.

2. From the records, we noticed that assessee was ex-parte before Ld. CIT(A) and in this regard Ld. AR submitted that assessee had engaged consultant who never informed the assessee with regard to pendency or progress of the

appeal pending before Ld. CIT(A) and because of this reason the assessee could not appear before Ld. CIT(A).

3. On the contrary the Ld. DR submitted that Ld. CIT(A) was right in dismissing the appeal as the assessee had not cooperated and has not furnished required documents to substantiate his case. Therefore while following the principles of nature justice the appeal was rightly rejected.

4. Be that as it may, without going into the merits of the issues raised by the assessee and taking into consideration the facts narrated before us and while taking a lenient view that, we find that there was reasonable cause, because of which assessee could not put effective representation before Ld. CIT(A). Hence the Bench is of the view that one more opportunity be given to the assessee to represent his case before Ld. CIT(A). Therefore considering the overall circumstances of the present case, we deem it proper to restore the matter back to the file of Ld. CIT(A) for deciding the appeal afresh by providing one more opportunity to the assessee. The assessee shall not seek any adjournment on frivolous grounds and shall remain cooperative during the course of proceedings.

5. Before parting, we make it clear that our decision to restore the matter back to the file of the Ld. CIT(A) shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by the Ld. CIT(A) independently in accordance with law.

6. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 09/10/2025

Sd/-
OM PRAKASH KANT
ACCOUNTANT MEMBER

Sd/-
SANDEEP GOSAIN
JUDICIAL MEMBER

Surat:

Dated: 09/10/2025

KRK, Sr. PS.

Copy of the order forwarded to:

- (1) The Appellant
- (2) The Respondent
- (3) The CIT
- (4) The CIT (Appeals)
- (5) The DR, I.T.A.T.

True Copy

By order

(Asstt. Registrar)
ITAT, Surat