

आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।  
IN THE INCOME TAX APPELLATE TRIBUNAL,  
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
AND  
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No.268/RJT/2025

निर्धारणवर्ष /Assessment Year: 2018-19

Pushpa Indulal Desai Toran Apartment, Balmukund Plots, Nirmala Convent Road, Near Oriental Bank, Rajkot PAN : AIBPD7908F	बनाम Vs.	The ITO, Ward-1(1)(1), Rajkot
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Dharmesh Shah, Id.AR

राजस्व की ओर से/Revenue by : Shri Abhimanyu Singh Yadav, Sr-DR

सुनवाई की तारीख/Date of Hearing : 14/10/2025

घोषणा की तारीख/Date of Pronouncement : 15 /10/2025

**ORDER**

**PER DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER:**

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2018-19 is directed against the order passed by the Learned Commissioner of Income Tax (Appeals)/National Faceless Appeal Centre, Delhi[in short 'Ld.CIT(A)/NFAC'], under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act'), dated 27.03.2025, which in turn arises out of an assessment order passed by the Assessing Officer u/s 147 r.w.s. 144 of the Act.



2. At the outset, Ld. Counsel for the assessee submitted that during the proceedings before Ld. CIT(A), the assessee could not appear and could not file the relevant documents and evidences, due to circumstances, beyond its control. The Ld. Counsel submitted that before the Ld. CIT(A), the assessee has raised the technical ground challenging the reopening u/s 147/148 of the Act which was not adjudicated by the Ld. CIT(A). The Ld. CIT(A) has also not adjudicated the issue on merits as none appeared on behalf of the assessee before the proceedings of Ld. CIT(A). Therefore Ld. Counsel contended that the matter may be restored back to the file of the Ld. CIT(A) with the direction to the Ld. CIT(A) to adjudicate all the legal grounds of assessee as well as grounds on merit.

3. On the other hand, Ld. D.R. for the Revenue did not have any objection if the matter is restored back to the file of Ld. CIT(A) for fresh adjudication.

4. We have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the Ld CIT(A) and other materials brought on record. We note that in the assessee's case under consideration, the assessment was carried out u/s 147 r.w.s 144 of the Act and the impugned order passed by the Ld. CIT(A), is an ex parte order and non-speaking order, therefore, we do not wish to make any comments on the merits of the grounds raised by the assessee. Considering the above facts, we note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the Ld. CIT(A). We note that the Ld. CIT(A) did not discuss the assessee's case on merits based on the material available before him hence it is a violation of principle of natural justice. We note that it is settled law that principles of natural justice and fair play require that the affected party is granted sufficient opportunity of being heard to contest



his case. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the Ld. CIT(A) and remit the matter back to the file of the Ld. CIT(A) to adjudicate the issue afresh on merits. It is needless to say that the assessee will be at liberty to adduce any evidences as deemed relevant before the Ld. CIT(A) at the time of proceedings before Ld. CIT(A) in consequence to this order and the Ld. CIT(A) shall, allow the assessee adequate opportunity of being, heard and to make relevant submissions, and then pass a speaking order which is fair and judicious. For statistical purposes, the appeal of the assessee is treated as allowed.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

**Order is pronounced in the open court on 15/10/2025**

**Sd/-  
(DINESH MOHAN SINHA)  
JUDICIAL MEMBER**

**Sd/-  
(DR. ARJUN LAL SAINI)  
ACCOUNTANT MEMBER**

राजकोट /Rajkot

दिनांक/ Date: 15/10/2025

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आदेश की प्रतिलिपि अत्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)/(NFAC), Delhi.



- વિભાગીય પ્રતિનિધિ, આયકર અપીલીય આધિકરણ, રાજકોટ/ DR, ITAT, RAJKOT
- ગાર્ડફાઈલ/ Guard File

By order/અદેશસે,

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot