



आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 635/RJT/2025

(निर्धारणवर्ष/Assessment Year: (2020-21)

MaheshKumar Jivrambhai Joshi A-47 Aalap Green City, Raiya Road, Rajkot(Gujrat) - 360007	Vs.	ITO Ward 2(2)(3), Income Tax Office, New Aayakar Bhawan, Race Course Road Rajkot - 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ABHPJ8547P		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : Shri Kumar Pandya, Ld. AR
Respondent by : Shri Anadi Dixit, Ld. Sr. DR
Date of Hearing : 23/10/2025
Date of Pronouncement : 23/10/2025

ORDER

Per.Dr. Arjun Lal Saini, Accountant Member:

The present appeal has been filed by the Assessee, against the order passed by the Learned Commissioner of Income Tax (Appeal), Ahmedabad/ National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 29.09.2025 arising in the matter of assessment order passed u/s. 154 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2020-21.

2. At the outset itself, the Id. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(A) and the order being an *ex-parte* order, stood vitiated on account of violation of principle



of natural justice. The Ld. Counsel for the assessee submitted that assessee could not appear before the Ld. CIT(A) and the notices were not served on the assessee, however, there was compliance before the assessing officer. The Ld. Counsel submitted that assessee wants to submit all required details and documents before the Lower Authorities, therefore matter may be remitted back to the file of the Ld. CIT(A).

3. On the other hand, the ld. DR for the Revenue relied on the finding of the assessing officer.

4. I 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. I note that in the assessee's case under consideration, the assessment was carried out u/s. 154 of the Act and the impugned order passed by the ld. CIT(A), is an ex parte order and non-speaking order, therefore, I do not wish to make any comments on the merits of the grounds raised by the assessee.

5. Considering the above facts, I note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the ld. CIT(A). I 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. I 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, I restore the matter back to the file of Jurisdictional Ld. AO 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. It is needless to say that the assessee will be at liberty to adduce any evidences as deemed relevant before the assessing officer at the time of assessment, proceedings in consequence to this order and the Assessing Officer 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.

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

Order is pronounced in the open court on 23/10/2025

Sd/-

**(DR. A. L. SAINI)
ACCOUNTANT MEMBER**

राजकोट/Rajkot
दिनांक/ Date: 23/10/2025
Copy of the order forwarded to:
The assessee
The Respondent
CIT
The CIT(A)
DR, ITAT, RAJKOT
Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot