



**IN THE INCOME TAX APPELLATE TRIBUNAL  
RAJKOT BENCH "SMC", RAJKOT**

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
(Hybrid Hearing)**

**ITA No.590/RJT/2025  
Assessment Year: (2021-22)**

Bhama Punja Bharai Near Kuvav Talav, Grofed Road, Azad Chowk S.O. Junagadh- 362710 <b>PAN : DVXPB 2168 H</b>	Vs.	ACIT Circle-2, Rajkot Aaykar Bhawan, Race course Road, Rajkot-360001
<b>(Appellant)</b>		<b>(Respondent)</b>

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/Revenue by : Adjournment Application

सुनवाई की तारीख/Date of Hearing : 22/10/2025

घोषणा की तारीख/Date of Pronouncement : 24/10/2025

आदेश / ORDER

**Per,Dr. A. L. Saini, AM:**

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 dated [hereinafter referred to as "CIT(A)"] 24.01.2025 arising in the matter of assessment order passed u/s.144 r.w.s 143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2021-22.

2. When the matter was called for hearing, I note that the assessee, submitted by way of affidavit that the appeal has been filed by the assessee belatedly. I have gone through the affidavit filed in this regard citing reasons for condonation of delay, and I note that assessee urged for a benign view and sought condonation of delay of 182 days in filing the appeal before the Tribunal. A perusal of the



affidavit gives me an impression of existence of mitigating circumstances to enable me to exercise my discretion in favour of assessee. Accordingly, the delay is condoned.

3. At the outset itself, I note that the assessee has assailed the impugned order of CIT(A) 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. Therefore, I note that in the interest of justice, another opportunity to contest the appeal before the assessing officer may be granted to the assessee. None appeared on behalf of the assessee, when the case was called for hearing, however, I note that order passed by the learned CIT(A) is an ex-parte order, without adjudicating on merit, therefore, 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 also note that in the assessee's case under consideration, the assessment was carried out u/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, I do not wish to make any comments on the merits of the grounds raised by the assessee.

4. 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 also 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 assessing officer 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, I deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the assessing officer to adjudicate the issue afresh on merits. Needless to say, that the assessee shall fully co-operate with the assessing officer in the timely completion of the set aside proceedings. The assessee may note that all the necessary compliances should be made at the earliest and within the time limit prescribed in the notices issued by assessing officer. It should be the endeavor of the assessee to promptly submit necessary evidences in support of his income tax return, suo-moto or as required by the Assessing Officer without causing undue delays leading to submissions towards the fag end of the limitation period. The order of Id.CIT(A) is thus, set aside with a direction to the assessing officer to make a fresh assessment in accordance with the law.

5.For statistical purposes, the appeal of the assessee is treated as allowed.

**Order pronounced in the open court on 24/10/2025.**

**Sd/-**

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

Rajkot  
दिनांक/ Date: 24/10/2025

**Copy of the Order forwarded to**

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot