



आयकर अपीलिय अधिकरण, राजकोट न्यायपीठ, राजकोट
**IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT**

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No.304/RJT/2025
निर्धारणवर्ष / Assessment Year: (2017-18)
(Hybrid Hearing)

Ravibhai Mansukhbhai Bhalara Amin Marg, Vidhya Kunj Society, Rajkot(Gujarat) - 360001	Vs.	Income Tax Officer, ITO Ward 2 (1)(1), T-Office, New Aayakar Bhavan, Vatiaka, Rajkot(Gujarat) - 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AVQPB6946D		
(Appellant)		(Respondent)

Appellant by : Shri Bakul Ganatra, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR

Date of Hearing : 15/09/2025
Date of Pronouncement : 30/10/2025

आदेश / ORDER

Per, Dr. Arjun Lal 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)"] vide order dated 15.01.2025, arising in the matter of assessment order passed u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2017-18.

2. The appeal filed by the assessee is barred by limitation by 40 days. The assessee has moved a petition requesting the Bench to condone of delay. The learned Counsel adverted my attention to the reasons for condonation of delay before this Tribunal and urged for a benign view and sought condonation of



delay of 40 days in filing the appeal before the Tribunal. However, learned DR for the revenue opposed the prayer of the assessee for condonation of delay. A perusal of the reasons and sufficient cause explained by the Id. Counsel for the assessee, gives me an impression of existence of mitigating circumstances to enable me to exercise my discretion in favour of the assessee. Accordingly, the delay is condoned in filing the appeal.

3. On merit, 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 Id. Counsel for the assessee contended that now assessee wants to submit documents and details before the Ld. CIT(A), therefore, in the interest of justice, another opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee.

4. The Id. DR for the Revenue debarred from objecting the stand of the Id. Counsel.

5. 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 Id. 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 147 r.w.s. 144 of the Act and the impugned order passed by the Id. 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.



6. 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 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, I 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.

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

Order pronounced in the open court on 30 / 10/ 2025.

**Sd/-
(Dr. Arjun Lal Saini)
लेखा सदस्य/Accountant Member**

Rajkot

(True Copy)

दिनांक/ Date: 30/10/2025

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