



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

आयकरअपीलसं/ITA No. 581/RJT/2025
निर्धारणवर्ष /Assessment Year: 2017-18

Laxmikant Kakubhai Ruparel Shaz No.1, Zanda Chowk, Adipur Gujarat - 370205 PAN No.: ADPPR9042M (अपीलार्थी/Assessee)	Vs.	Income Tax Officer, wd – 1, Assessment Unit, Income Tax Department, Gandhidham (प्रत्यर्थी/Respondent)
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निर्धारितीकीओरसे/Assessee by : Shri Pratik A. Kanabar, Ld. AR
राजस्वकीओरसे/Revenue by : Shri Vijay Kumar Singh, Ld. CIT(DR)

सुनवाईकीतारीख/Date of Hearing : 04/11/2025
घोषणाकीतारीख/Date of Pronouncement : 04/11/2025

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), National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 12.09.2025, arising in the matter of order passed by the assessing officer u/s 147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act"), relevant to the Assessment Year 2017-18.

2. At the outset itself, the Learned 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 the assessee could not file the documentary evidences before the Ld.CIT(A) due to circumstances beyond its control, however, the assessee sought to be ask for adjournment during the appellate proceedings but did not file the required details and documents for adjudication on merit, therefore, the Ld.CIT(A) passed ex-parte order. The Ld. Counsel submitted that the matter may be remitted back to the file of the Ld.CIT(A) for fresh adjudication, as the assessee now ready to file required details and documents before the Ld.CIT(A).

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

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 Id 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 of the Act and the impugned order passed by the Id. 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.

5. 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 Id. CIT(A). We note that the Id. 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. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order is pronounced in the open court on 04/11/2025.

**Sd/-
(Dinesh Mohan Sinha)
Judicial Member**

राजकोट/Rajkot
दिनांक/ Date : 04/11/2025

//True Copy//

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

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