

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 Nos. 454, 455, 456 & 457/RJT/2025
निर्धारणवर्ष /Assessment Years: 2009-10 & 2010-11

Vision Infracon (India) Pvt. Ltd. 130, Golden Plaza, Opp. J P Tower, Tagore Road, Gujarat-360001 PAN : AACCV6558K	बनाम Vs.	Income Tax Officer Ward-1(2)(5), Rajkot
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Shri Mehul Ranpura, Id.AR
राजस्व की ओर से/Revenue by : Shri Abhimanyu Singh Yadav,
Sr.DR
सुनवाई की तारीख/Date of Hearing : 17/11/2025
घोषणा की तारीख/Date of Pronouncement : 17/11/2025

ORDER

Per, Dr. Arjun Lal Saini, Accountant Member:

Captioned four appeals filed by the assessee, pertaining to A.Ys. 2009-10 and 2010-11, are directed against the separate orders passed by the National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals), all dated 28.05.2025, which in turn arise out of separate assessment orders u/s. 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) and penalty orders u/s.271(1)(c) of the Act passed by the Assessing Officer.



2. At the outset, Ld. Counsel for the assessee submitted that ITA No.454/Rjt/2025 for A.Y. 2009-10 and ITA No.456/Rjt/2025 for A.Y. 2010-11 are quantum appeals, where the assessee did not appear before the Ld. CIT(A) during the appellate proceedings. The Ld. CIT(A), however, condone the delay in filing the appeal, but, did not adjudicate the issue on merit. Therefore, Ld. Counsel for the assessee submitted that these four appeals of the assessee including the penalty appeals in ITA Nos. 455 & 457/Rjt/2025 for A.Y. 2009-10 and A.Y. 2010-11 should be restored back to the file of the Ld. CIT(A) for fresh adjudication, as the assessee could not plead his case, by submitting documents and evidences before the Ld. CIT(A).

3. However, Ld. DR for the Revenue did not raise any objection if these four appeals are to be restored back to the file of the 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. 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 Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

5. 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 him, 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.

6. In the result, all four appeals filed by the assessee, are allowed for statistical purposes.

Order is pronounced in the open court on 17/11/2025

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

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

राजकोट /Rajkot

दिनांक/ Date: 17/11/2025

True Copy

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

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)/(NFAC), Delhi.
- विभागीय प्रतिनिधि, आयकर अपीलीय आधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

By order/आदेश से,

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot