

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH (Virtual) JODHPUR**

**BEFORE SHRI LALIET KUMAR, HON'BLE JUDICIAL MEMBER AND
DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER**

**ITA No. 780/Jodh/2024
(Assessment Year 2017-18)**

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|---|--|-------------------------------------|
| Sagataram VPO Nagarasar Srikolayat, Bikaner – 334001. PAN No. DRWPS1140F | Vs. | ITO, Ward-1(1), Bikaner. |
| Assessee by | None. | |
| Revenue by | Shri Arvind Kumar Gehlot, Addl. CIT(DR) | |
| Date of Hearing | 06.10.2025. | |
| Date of Pronouncement | 30.09.2025. | |

ORDER

DR. MITHA LAL MEENA, A.M.:

The captioned appeal of the assessee has been filed against the order of the Learned Commissioner of Income-tax (Appeals)/NFAC, Delhi [hereinafter referred to as [the Ld. CIT (A)] dated 04.06.2024 with respect to the Assessment Year 2017-18.

2. None appeared for the assessee. However, an adjournment application dated 06.10.2025 was received on email of the ITAT Jodhpur Bench Jodhpur on the date of hearing stating therein that "I am requesting for an adjournment in the caps and metal due to some personal difficulty". We find no bonafide reason and substance



in the adjournment application of the appellant and therefore, the same is rejected being devoid of merits.

3. We have heard the Ld. DR and perused material on record. From the record, it is seen that the learned JCIT (A) rejected the appeal of the assessee *ex parte* qua the assessee by observing that DSC was not keen in pursuing the appeal. Accordingly, the additions/ disallowances were confirmed as per finding the appeal order was passed *ex parte* without considering the merit of the case. The appellant assessee in the ground of appeal raised the issue that Hundreds which appeal has not adjudicated the appeal on merits of the case. In point number 7 of the ground of appeal the appellant has mention that the appellant assessee has filled up email ID as sagataram9828150531@gmail.com, in form 35 however, none of the notices for personal hearing as well as notice for filing of detailed have not been received by the assessee. The appellant prayed that the impugned order be set aside and the matter may be Remanded back to the Id. CIT appeal/NFAC for hearing of appeal on merits after affording opportunity of hearing to the appellant assessee. The Ld. DR has no objection to the request of the assessee.

4. In view of the principles of natural justice, we consider it deem fit to restore the matter back to the file of the Id. CIT(A)/NFAC to adjudicate the appeal of the assessee afresh by addressing the grounds of appeal on merit of the case after granting adequate opportunity of being heard to the assessee and considering the



written submissions and documentary evidences filed on record and may be filed in the de novo appellate proceedings. In the case, the CIT (A)/NFAC is not satisfied with the reply of the assessee, and he intends to take any adverse view against the appellant, he may be allowed an opportunity to rebut.

5. Accordingly, the impugned order is set aside and the matter is remanded back to the file of the Id. CIT(A)/NFAC to adjudicate the issue de novo in accordance with law.

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

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

- Sd -

**(LALIT KUMAR)
JUDICIAL MEMBER**

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Dated : 30.10.2025

- Sd -

**(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER**

[Signature]

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.

