

**IN THE INCOME TAX APPELLATE TRIBUNAL,
“SMC” RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

आयकर अपील सं./ITA Nos. 479 to 482/RJT/2024

(Assessment Years: 2009-10 to 2012-13)

(Hybrid Hearing)

Sangitaben Hiteshbhai Rupareliya, Shri Colony Society, Street No. 5 Corner, Nana Mauva Main Road, Rajkot (Guj)	Vs.	The ITO, Ward-3(1)(1), Rajkot
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AKJPR4351A		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारितकी ओर से/Assessee by

: Shri Sumit Shingala, AR

राजस्वकी ओरसे /Revenue by

: Shri Sanjay Punglia, CIT-DR &
Shri Abhimanyu Singh, Ld. Sr. DR

सुनवाई की तारीख/ Date of Hearing

: 03/12/2025

घोषणा की तारीख/Date of Pronouncement

: 03/12/2025

आदेश/ORDER

The present four appeals have 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 15.05.2024 arising in the matter of assessment orders passed u/s. 147/144 of the Income Tax Act, 1961 (here-in-after referred to as “the Act”) relevant to the Assessment Years 2009-10 to 2012-13.

2. 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 Ld. Counsel for the assessee submitted that notices were not properly issued to the assessee during the assessment proceeding as well as proceedings before Ld. CIT(A), therefore the assessee could not appear before lower authorities. Hence, the Ld. CIT(A) has also passed the ex-parte order. Therefore, the Ld. Counsel prayed the Bench that now the assessee wants to submit some additional documents and evidences, therefore, matter may be restored back to the file of the assessing officer for fresh adjudication.

3. On the other hand, the Id. DR for the Revenue submitted that assessee was negligent in his approach and did not appear before the Lower Authorities, therefore a cost should be imposed on the assessee, on account of his non-compliance attitude.

4. 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 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.

5. 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. However, on account of non-compliance attitude of the assessee, I imposed a cost of Rs. 25,000/- on the assessee which should be deposited in the Prime Minister National Relief Fund. 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. 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 ld. CIT(A) and remit the matter back to the file of the assessing officer to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order pronounced in the open court on 03-12-2025

Sd/-
(Dr. A. L. SAINI)
ACCOUNTANT MEMBER

Rajkot

Dated: 03/12/2025

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Rajkot
6. Guard file.

By order/आदेश से,

Assistant Registrar
ITAT, Rajkot