



**IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT
BEFORE SHRI DIESH MOHAN SINHA, JUDICIAL MEMBER**

&

SHRI BIJAYANANDA PRUETH, ACCOUNTANT MEMBER

**आयकरअपीलसं./ITA No. 23/SRT/2024
(निर्धारणवर्ष / Assessment Year: (2018-19)
(Hybrid Hearing)**

M/S. SAHAJ AGRO FARM A-201, Jaldharadarsan Apartment, Singapore Gam Causeway, Surat	Vs.	Additional/Joint/Deput/Asst. Commissioner of IT/ITO
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: ACHFS8807Q		
(Appellant)		(Respondent)

Appellant by

: Shri Rajiv N Shah AR

Respondent by

: Shri Ajay Uke, Ld. Sr. DR

Date of Hearing

: 23/07/2025

Date of Pronouncement

: 14/10/2025

आदेश / ORDER

PER DINESH MOHAN SINHA, JM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2018-19, is directed against the order passed by Commissioner of income tax(A) dated 01.11.2023, which in turn arises out of an assessment order dated 25.01.2021 passed by assessing officer under section (u/s.) 143(3) r.w.s 143(3A) & 143(3B) of the Income Tax Act, 1961.



2. Grounds of appeal raised by the Assessee are as follows:

1) That on the facts and circumstances of the case and in Law, the Learned Commissioner of Income-Tax (Appeals) erred by passing an order u/s 250 without issuing any show-cause notice cum draft order which is a mandatory requirement for faceless appeal scheme, Your Appellant prays to set aside the said order and that a fresh opportunity of being heard and to furnish documentary evidences must be provided and that the addition made must be deleted in totality.

2) That on the fact and in the circumstances of the case and in Law, Your Appellant prays leave to add, alter, amend, modify any grounds of appeal on or before the hearing of the Appeal.

3. Facts of the case:

The assessee, M/s. Sahaj Agro Farm, a partnership firm, e-filed its return of income for the Asst.year 2018-19 on 31.08.2018. The case was selected for e-assessment under Limited CASS to verify the issue "Agricultural Income". Accordingly, notice u/s.143(2) was issued on 28.09.2019 and later 142(1) notices were issued. The assessment is completed as under: The assessee, a partner-ship firm consisting of 8 partners admitting NIL taxable income with agricultural income at Rs.53,00,379/-. As seen from Schedule Exempt Income, the assessee firm admitted gross agricultural income of Rs.99,45,267/- and after claiming an expenditure of Rs.46,44,888/- admitted net agricultural income of Rs.53,00,379/- . Further, as seen from the ROI, the assessee firm admitted closing stock of Rs.29,25,700/- and admitted Rs. 75,70,588/- under "Other Expenses".

The AO by order dated 25.01.2024. assessed income as under:

Income as per Intimation u/s. 143(1)	Rs NIL
Add: Agriculture income treated as income from other sources	Rs 99,45,267



Assessed Income

Rs 99,45,267

4. That assessee filled an appeal before the Ld. CIT (A). Which was dismissed by the Ld. CIT(A) by order dated 01.11.2023.

5. The assessee filled an appeal against the impugned order dated 01.11.2023 before this tribunal.

5.1 The Ld. AR of the assessee request to grant one more opportunity to present his case before the lower authority.

5.2 The Ld. DR of the revenue relied on the order of the authority below.

6. We have heard both the parties and perused all the relevant material available on record. It is pertinent to note that the CIT(A) has given 4 notices of hearing to the assessee on 04.07.2023 , 30.08.2023 , 03.10.2023 & 09.10.2023 but whether that was properly served upon the assessee or not has not mentioned in the order of the Ld. CIT(A). The order is silent on the service of notice on the assessee. Besides this, the Ld. CIT(A) has dismissed the appeal of the assessee ex-parte considering the material available on record. Therefore we are of the view that one more opportunity should be given to assessee to present his case before Ld. CIT(A). Therefore we set aside the order of the Ld. CIT(A) and the remit the matter back to the file of Ld. CIT(A) for fresh adjudication on merits after giving due opportunity to the assessee, of being heard. We direct assessee to submit relevant details/documents/evidence, if any, as required by the Ld. CIT(A) for disposal of the appeal.

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

Order pronounced in the open court on 14/10/2025.

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Rajkot
ददनांक/Date: 14/10/2025

//True Copy//



Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. Pr. CIT
5. DR/AR, ITAT, Surat
6. Guard File

By Order

Assistant Registrar/Sr. PS/PS
ITAT, Surat