



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 685/RJT/2025
(निर्धारणवर्ष/Assessment Year: (2019-20))

Lakhabhai Bachubhai Timbadia, Near Amidhara Dairy, 7/15, New Thorala, Rajkot-360003	Vs.	The ITO, Ward – 2(1)(2), New Aayakar Bhavan, Vatiaka, Rajkot
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AGFPT7953E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : Shri Samir Bhuptani, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. DR
Date of Hearing : 05/12/2025
Date of Pronouncement : 05/12/2025

ORDER

Per, Dr. Arjun Lal Saini, Accountant Member:

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 22.08.2025 arising in the matter of assessment order passed u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2019-20.



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 issued to the assessee during the assessment proceeding, therefore, the assessee has not submitted details before the assessing officer. On appeal, before the Ld. CIT(A), the assessee could not appear because notices were not served on the assessee, therefore, the Ld. CIT(A) has passed the *ex-parte* order. Hence, the Ld. Counsel prayed the Bench that now 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 147 r.w.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 Id.



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. 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, the appeal of the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 05/12/2025

**Sd/-
(DR. A. L. SAINI)
ACCOUNTANT MEMBER**

राजकोट/Rajkot

दिनांक/ Date: 05/12/2025

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