

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

आयकर अपील सं./ITA No. 694/RJT/2025

(Assessment Year: 2019-20)

(Hybrid Hearing)

Shyam Hasmukhbhai Ruparel, Block No. 12, Shaligram Apartment, Nava Nagarvad, Junagadh-362001	Vs.	The ITO, Ward-1, Junagarh
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BXEPR5968N		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारितकीओरसे/Assessee by : Shri Darshit Ranpara, Ld. AR

राजस्वकीओरसे/Revenue by : Shri Abhimanyu Singh Yadav, Ld. DR

सुनवाईकीतारीख/ Date of Hearing : 05/12/2025

घोषणाकीतारीख/Date of Pronouncement : 05/12/2025

आदेश/ORDER

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 26.08.2025 arising in the matter of assessment order passed u/s. 147 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) properly 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 appellate proceeding however, assessee sought adjournments only and could not file the required documents and details before Id. CIT(A). 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 Ld. CIT(A) 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 Id. 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. 5,00/- 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. 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, 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 Ld. CIT(A) to adjudicate the issue afresh on merits. I also direct the ld. CIT(A) to adjudicate the assessee's appeal within six months from the date of receipt of this order. The ld. Counsel for the assessee, Shri Sunny Mehta, undertook responsibility to appear before CIT(A) to submit the necessary documents and evidences as and when called by the ld. CIT(A).

6. In the result, the appeal of the assessee is allowed for statistical purposes, in above terms.

Order pronounced in the open court on 05-12-2025

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

Rajkot

Dated: 05/12/2025

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