

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. 663/Jodh/2024 (A.Y. 2017-18)

ITA No. 697/Jodh/2024 (A.Y. 2017-18)

Laxmi Agriculture Cooperative Society, B-3, Samta Nagar, Bikaner – 334001. PAN No. AAATL9032B		CIT (Exemption), Jaipur.
Assessee by	Shri T.L. Jain, C.A.	
Revenue by	Shri Arvind Kumar Gehlot, Addl. CIT(DR)	
Date of Hearing	09.10.2025.	
Date of Pronouncement	17.11.2025.	

ORDER

PER DR. MITHA LAL MEENA, A.M.:

These Appeals by the assessee are filed in duplicate against the order of National Faceless Appeal Central, Delhi (hereinafter referred to as “NFAC/CIT(A)”) dated 24.06.2024 in respect of assessment year 2017-18,



challenging therein ex-parte order passed by Ld. CIT(A), in violation of principles of natural justice.

2. Heard both the sides and perused the material on record. From the perusal of the material available on record, we find that ld. CIT(A) has rejected the appeal of the assessee by stating that appellant was not interested in pursuing the appeal, as there was no response to the notice of hearings from the assessee. The Ld. CIT(A) has not mentioned the facts of the date of service of these notices on the assessee issued u/s 250 of the Act, to enable the assessee to present his submissions in defence of the claims made in the grounds of appeal. In the present case, the factum of service of notice of hearing on the assessee is neither mentioned nor inferred from the record that certainly tantamount to violation of principles of natural justice and debarred the assessee an adequate opportunity to argue its case before the CIT (A) on merits.

3. In our view, the Ld. CIT (A) ought to have adjudicated the appeal on merits after granting adequate opportunity by proper service of notice on the assessee and he deemed to have disproved the claim of the assessee by rebutting its



contention with support of corroborative documentary evidence on record. The Hon'ble Supreme Court of India in the case of Tin Box Company vs. CIT reported in 249 ITR 216 in which their Lordships of Supreme Court of India observed as under:

"Assessment - Opportunity of being heard - Setting aside of assessment - Assessment order must be made after the assessee has been given reasonable opportunity of setting out his case - Same not done - Fact that the assessee could have placed evidence before the first appellate authority or before the Tribunal is really of no consequence for it is assessment order that counts — Assessment order set aside and matter remanded to assessing authority for fresh consideration."

4. Considering the principles of natural justice, it would be appropriate to restore the matter back to the file of the Id. CIT(A) 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) is not satisfied with the reply of the assessee, and he intends to take any adverse view against the appellant-assessee, 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. The ITA No. 697/Jodh/2024 (2017-18) is the duplicate appeal and hence get merged with the ITA No. 663/Jodh/2024. Thus, it is dismissed as infructuous.
7. In the result, ITA No. 663/Jodh/2024 is allowed for statistical purposes.

Order pronounced on...17.../...11.../2025 in the open Court.

— sd / —
(LALIT KUMAR)
JUDICIAL MEMEBER

— sd —
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

Dated : 17/11/2025

Copies to :

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

ITA No. 663 & 667 Jodh 2024
Assessment Year 2017-18

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

