



IN THE INCOME TAX APPELLATE TRIBUNAL, SURAT BENCH, SURAT

BEFORE SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

&

SHRI BIJAYANANDA PRUSETH, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 321/SRT/2025
(निर्धारणवर्ष / Assessment Year: (2017-18))

A K Patel Shop No.3/4, Alankar Complex, Mamta Park Society, Kapodara, Varacha, Surat, Gujarat - 395006	Vs.	The Income Tax Officer ACIT, Circle 3(3), Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAHFA4057E		
(Appellant)		(Respondent)

Appellant by : Shri P M Jagasheth, CA

Respondent by : Shri Ajay Uke, Ld. Sr. DR

Date of Hearing : 06/08/2025

Date of Pronouncement : 04/11/2025

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 the Learned Commissioner of Income Tax (Appeals), ADDL/JCIT (A)-6, Mumbai, [in short “the ld. CIT(A)”], dated 12.02.2025, which in turn arises out of an assessment order passed by the Assessing Officer u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), dated 21.12.2019.

2. At the outset, the Ld. Counsel for the assessee submitted that the order passed by the Assessing Officer is under section 143(3) of the Act. The AO noted that no reply and evidences were filed by the assessee and dismissed the



assessee's appeal. On appeal, before the ld. CIT(A), the assessee could not appear and could not submit the details and documents, therefore ld. CIT(A) has also passed the *ex parte* order. The Ld. Counsel for the assessee therefore contended that now the assessee is ready to submit details and documents before the lower authorities, therefore, the matter may be remitted back to the file of Assessing Officer for fresh adjudication.

3. On the other hand, Learned Sr. Departmental Representative (ld. DR) for the Revenue submitted that assessee was negligent during the assessment stage as well as during the appellate proceedings; therefore, appeal filed by the assessee may be dismissed.

4. We have heard both the parties. Considering the above facts, we note that assessee could not plead his case successfully before the ld. CIT(A). We also note that Ld. CIT(A) has not passed the order as per the mandate of provisions of section 250 of the Act. We also note that assessee did not submit entire documents and evidences before the Assessing Officer. Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the Assessing Officer. We 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, we restore the matter back to the file of 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, we 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.

5. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on 04-11-2025.

Sd/-
(BIJAYANANDA PRUSETH)
ACCOUNTANT MEMBER

Sd/-
(DINESH MOHAN SINHA)
JUDICIAL MEMBER

Surat

दिनांक/ Date: 04/11/2025

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