



**IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT  
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
AND  
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER**

**आयकरअपीलसं./ITA No. 475/RJT/2024**

**Assessment Year: (2016-17)**

Amardeep Exports Plot No. 414, GIDC, Phase-II, Dared, Jamnagar-361004	Vs.	Income Tax Officer, wd- 1(3), Room No. 209, 2 <sup>nd</sup> floor, Aayakar Bhavan, Jamnagar-Rajkot highway, Jamnagar - 361001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>AALFA3896K</b>		
(Appellant)		(Respondent)

**Appellant by** : Shri Tejas Ganatra, Ld. AR  
**Respondent by** : Shri Abhimanyu Singh Yadav, Ld. Sr. DR  
**Date of Hearing** : 11/12/2025  
**Date of Pronouncement** : 12/12/2025

**आदेश / ORDER**

**Per, Dinesh Mohan Sinha, JM:**

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2016-17, is directed against the order passed by the Learned Commissioner of Income Tax(Appeals), National Faceless Appeal Centre, Delhi [in short “the Ld. CIT(A)/NFAC”], dated 17.05.2024, which in turn arises out of an assessment order passed by Assessing Officer (in short ‘the AO’) u/s. 147 r.w.s. 144 and 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), vide order dated 19.03.2022.

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

*“1. On the facts and in the circumstances of the case and in law the learned CIT(A)-NFAC has erred in confirming the addition of Rs 81,74,966/-- based on estimate and assumptions without considering the past records which was available with the AO.*

*2. On the facts and in the circumstances of the case and in law the learned CIT(A)-NFAC has erred in law and on facts in not allowing set off of brought forward losses /*



*unabsorbed depreciation relating to assessment years 2013-14 and 2014-15 against total income assessed u/s 144 of the Income Tax Act, 1961*

*3. On the facts and in the circumstances of the case and in law the order passed by the learned CIT(A)-NFAC is held as bad in law because it is passed without affording proper opportunity of being heard and against principles of natural justice.*

*4. The learned CIT (A) has erred in law and on facts of the case in confirming action of the ld. AO in charging interest u/s. 234A, 234B, 234C of the Act”*

3. Brief facts of the case that the assessee is a firm. The assessee has not filed his return of income for A.Y. 2016-17. However, the assessee has made following transaction, during the year;

1. Remittance to non resident to a foreign company (Form 15CA)	Rs.50,61,600/-
2. TDS return – other interest (section 164A)	Rs. 1,64,527/-
3. Cash transaction of Rs. 100000 and more	Rs. 15,00,000/-
4. Shipping bill for exports for value exceeding Rs. 5 Lakh (Custom export)	Rs. 10,21,87,070/-
Total	Rs. 10,89,13,197/-

4. The case was reopened for reassessment u/s 147 of the Act. A Notice u/s 148 of the I.T Act, 1961 was issued on 27.03.2021 through ITBA Portal. A notice u/s 148, no ITR was filed against the notice u/s 148 of the I.T. Act, 1961. Thereafter, several notices were issued to the assessee, no notices were complied with by the assessee

5. the continued non-compliance of the assessee, the case was referred to the Verification Unit (VU). The VU has, vide its reply dated 21.01.2022, regarding issue of notice to the assessee and the notice was duly served upon the assessee on 22.01.2022, there was no compliance made by the assessee. The assessee had not furnished any explanation/ documents/ justification in compliance to the notices issued. The attitude of the assessee remained non-cooperative during the entire assessment proceeding. The Assessment u/s 144 of the I.T. Act was framed on the basis of the material available on record. Income assessed at Rs. 83,39,430/- by making two additions,



- i. first Income form Business and Profession of Rs. 81,74,966/-
- ii. Income from other sources of Rs. 1,64,527/-

6. That the assessee filed an appeal against the order of the AO dated 19.03.2022, before the Ld.CIT(A). that the Ld.CIT(A) dismissed the appeal of the assessee, observing as follows:

*“In view of the above, it is clear that the Appellant is not aggrieved with the reassessment order impugned herein and is not interested in pursuing the same. Accordingly, the additions/disallowance as challenged in the Grounds of Appeal and in the Appeal Memo are hereby confirmed.*

*The Last ground of appeal is always reserved for adding/altering/amending and/or substituting any or all grounds of appeal before the taking place of actual hearing or even in course of the hearing , if the situation so warrants. Since the appellant has nothing to say on this, This ground of appeal is dismissed as "not pressed".*

*In view of the appellant's total non-compliance during appeal proceedings, I find it extremely difficult to adjudicate on the appeal for want of adequate submission and clarification, counter-clarification.*

*In the result, the appeal is dismissed.”*

7. That the assessee filed an appeal against the impugned order dated 17.05.2024 of the Ld.CIT(A), before this Tribunal.

7.1. During the course of hearing, the Ld.AR of the assessee submitted that the assessee was not aware about the proceedings going on before the AO, hence, the Ld. AR of the assessee prayed that one more opportunity may kindly be given to the assessee to explained the case before the lower authorities.

7.2. On the other hand, the Ld. DR for the revenue relied on the order of the Ld. CIT(A), however, the Ld. DR did not objected to the prayer of the Ld.AR.

8. We have heard rival contention of both the party and perused the material available on record. We note that the notices have been issued by the Ld. CIT(A) to the assessee to submit the documents related to the income of the year. Since,



the appellant did not submit the relevant documents in response to the notice before the Ld. CIT(A). We note that the assessee has not gave due care and attention to the notices issued by the department and remain negligent in pursuing the case before the Ld. CIT(A), and the assessee has also a non-cooperative attitude in pursuing the case. We direct the assessee to deposit a cost of Rs. 5,000/- , and the same is to be deposited with Prime Minister Relief fund (Government of India), within 10 days from the date of receipt of the order and the receipt of Rs.5,000/- is to be submitted with the Registrar of this Tribunal. Keeping in view, and in the interest of justice, we are granting an opportunity to the assessee to present his case before the AO. We set aside the order of Ld. CIT(A) and remit the matter back to the file of the AO for fresh adjudication on merit after giving due opportunity to the assessee of being heard.

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

**Order is pronounced in the open court on 12/12/2025.**

**Sd/-**  
**(Dr. Arjun Lal Saini)**  
**Accountant Member**

Rajkot

दिनांक/ Date: 12/12/2025

**Copy of the Order forwarded to**

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

**Sd/-**  
**(Dinesh Mohan Sinha)**  
**Judicial Member**

//True Copy//

By Order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot