

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

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER  
AND  
SHRI DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No.282/RJT/2025  
Assessment Year: 2011-12

Mungra Ashokbhai Shed No.4630, Shop No.3, Phase-2, Dared, Jamnagar-361 004	बनाम/ Vs.	Income Tax Officer, Ward- 2(10), Jamnagar, Aaykar Bhawan, Jamnagar-361 006
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>BGTPM 7953 C</b>		
(अपीलार्थी/Appellant)	:	(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : Ms. Rutvika, AR  
राजस्व की ओर से/Revenue by : Shri Abhimanyu Singh Yadav, Sr-DR

सुनवाई की तारीख/Date of Hearing : 17/12/2025  
घोषणा की तारीख/Date of Pronouncement : 17/12/2025

**आदेश / ORDER**

**PER, Arjun Lal Saini, AM:**

Captioned appeal filed by the assessee, pertaining to Assessment Year 2011-12, is directed against order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) by National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals) [in short, “CIT(A)”] dated 08.07.2024 which in turn arises out of an assessment order passed by Assessing Officer u/s 144 r.w.s. 144B of the Act on 03.12.2018.

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

*“1.The ld. CIT(A) erred in law as well on fact in upholding an addition of Rs.18,00,000 being cash deposited in bank account received as on money from sale of agricultural land.”*



3. At the outset, Ld. Counsel for the assessee submitted that during appellate proceedings, assessee did not receive notice of hearing, therefore assessee could not attend the proceedings before Ld.CIT(A). Besides, during the assessment stage, the assessee did not attend before AO as assessee was suffering severe illness and as a result the AO framed assessment u/s 144 of the Act. The Ld. AR for the assessee contended that now assessee is ready with available documents. The Ld. AR of the assessee further submits that the assessee has a good case on merit and is likely to succeed, if the matter is considered on merit and if one more opportunity is allowed to hear the case on merits and the assessee be allowed to file necessary evidence in support of his claim before the AO for *de novo* assessment proceedings. The Ld. AR for the assessee fairly agrees that the Bench may impose on the assessee appropriate cost which is to be deposited in Prime Minister National Relief Funds.

4. On the other hand, Learned Senior Departmental Representative (Ld. Sr. DR) for the revenue submits that assessee has been given three opportunities by Ld. CIT(A) to plead his case. He further submitted that if the matter is to be remitted back to the file of lower authorities, it would be waste of time and resources of lower authorities. The Ld. DR has again argued that if the matter is remitted back to the file of AO then a minimum cost may be imposed, which can be deposited to Prime Minister National Relief Funds.



5. We have heard both the parties and we note that in the assessee's case under consideration, the assessment was carried out u/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, we do not wish to make any comments on the merits of the grounds raised by the assessee. We note that Id. CIT(A) has not decided the issue in respect of the ground raised by the assessee in Memo of Appeal as per the mandate of provisions of section 250(6) of the Act. Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the Assessing Officer. On account of non-compliance attitude of the assessee, a cost of Rs.1,000/- (Rupees one thousand only) is imposed on the assessee which is to be deposited in Prime Minister National Relief Funds. Accordingly, we hold that the interests of justice would be met, if the Assessing Officer re-adjudicates the entire issue afresh subject to payment of cost of **Rs.1,000/- (Rupees one thousand only)** by the assessee to the credit of the "Prime Minister's National Relief Fund" within 3 weeks from receipt of this order. If the assessee makes default in making the payment of cost then the consequential proceedings would be deemed, as vacation of our instant remand order. We set aside the order of CIT(A) and remit the matter back to the file of Assessing Officer with a direction to pass *de novo* assessment order in accordance with law after granting adequate opportunity of hearing to the assessee. The assessee is directed to be more vigilant and diligent and to furnish



all the details and explanations as needed by the Assessing Officer by not seeking adjournment without valid reasons. With these directions, the grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 17/12/2025.

Sd/-  
(DINESH MOHAN SINHA)

न्यायिक सदस्य/JUDICIAL MEMBER

राजकोट /Rajkot

दिनांक/ Date: 17/12/2025  
DKP Outsourcing Sr.P.S

आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :

- अपीलार्थी/ The Appellant
- प्रत्यर्थी/ The Respondent
- आयकर आयुक्त/ CIT
- आयकर आयुक्त(अपील)/ The CIT(A)
- विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राजकोट/ DR, ITAT, RAJKOT
- गार्डफाईल/ Guard File

// True Copy //

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण, राजकोट



1. *Draft dictated on* 16.12.2025
2. *Draft placed before author* 17.12.2025
3. *Draft proposed & placed before the second member*
4. *Draft discussed/approved by Second Member.*
5. *Approved Draft comes to the Sr.PS/PS*
6. *Kept for pronouncement on*
7. *File sent to the Bench Clerk*
8. *Date on which file goes to the AR*
9. *Date on which file goes to the Head Clerk.*
10. *Date of dispatch of Order.*
11. *Draft dictation sheets are attached*