



**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.460/RJT/2025**

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

Narmadaben Rajivbhai Ughreja At-Bela, Ta.-Morbi, Dist.-Rajkot, Gujarat - 363642	Vs.	The ITO, Ward – 1, Morbi Income Tax Office, Morbi-363642
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>ACDPU6278R</b>		
(Appellant)		(Respondent)

**Appellant by** : Shri Sumit Shingala, Ld. A.R.

**Respondent by** : Shri Abhimanyu Singh Yadav. Ld. Sr. DR

**Date of Hearing** : 17/12/2025

**Date of Pronouncement** : 29/12/2025

**आदेश/ O R D E R**

**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 National Faceless Appeal Centre [(in short “NFAC/Ld. CIT(A)”] vide order dated 04.06.2025, which in turn assessment order passed by Income Tax Department/Assessing Officer under section 147 r.w.s. 144B of the Income Tax Act, 1961 (in short “the Act”), vide order dated 21.03.2023.

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

*“1 Ld. CIT(A) has erred in law as well as in facts, in not considering the request for Grant of Personal hearing through VC, and passing ex-parte order, presuming as if no response is filed by appellant. Principles of Natural Justice are violated.*

*2. Ld. AO has erred in law as well as in facts in making addition of Rs. 8,00,000 towards unexplained money, without considering facts and circumstances of the case.*



*3. Ld. AO has erred in law as well as in facts in making addition of Rs. 44,44,504/- towards Long-term Capital Gains, without considering facts and circumstances of the case.”*

3. Brief facts of the case are, that the assessee is an individual who sold an agricultural land for a consideration of Rs.3,13,667/-. Later on the case was re-opened u/s 147 of the Act on the basis of allegation that value adopted for Stamp Valuation Authority as per section 50c was to be taken at Rs.47,58,504/- Ld. AO admit that the nature and character of land on the date of sale was agriculture. However, despite of that mechanically applied section 50c without considering facts and circumstances of the case. Re- assessment got finalized making addition of Rs. 44,44,504/- towards LTCG and Rs. 8,00,000/-towards the cash deposited into Bank A/c.

4. That the assessee filed an appeal against the order of the AO vide order dated 21.03.2023 in the office of the Ld. CIT(A), which was dismissed by Ld. CIT(A) with following observation:

*“8. In the present case, appellant has been provided more than sufficient opportunity but appellant failed to submit any submission or evidence during appeal proceedings in support of grounds of appeal as well as statement of facts, and remained non-compliant, therefore, in view of the above, I am constrained to uphold the order of the AO in absence of any supporting evidence, document presented by the appellant.*

*9. In the result, the appeal of the assessee is dismissed”*

5. That the assessee filed an appeal against the impugned order passed by the Ld. CIT(A) before this Tribunal.

5.1. During the course of hearing, the Ld. AR submitted that the assessee prayed for one more opportunity to be given to the assessee to represent the case before the lower authority.



5.2. On the contrary, the Ld. Sr. DR for the revenue relied on the order of the Ld. CIT(A) and not objected to the prayer of the Ld. AR of the assessee.

6. We have heard both the parties and perused the material available on record. The Ld. CIT(A) has issued six notices dated 08.11.2024, 19.12.2024, 08.01.2025, 20.01.2025, 11.04.2025, and 21.05.2025 for hearing of the cases, but there was no compliance to the notice by the assessee. We note that the order of Ld.CIT(A) speaks that notice issued by the Ld.CIT(A) for hearing of the case but the order of the Ld.CIT(A) is silent on the service of the notice. Therefore, we are of the view, that one more opportunity should be given to the assessee to plead his case before the Ld.CIT(A). It is settled law that principles of natural justice and fair play require that the affected party should be granted sufficient opportunity of being heard to contest his case. Keeping in view, in the interest of justice, we set aside the order of the Ld.CIT(A) and remitted the matter back to the file of the Ld.CIT(A) for fresh adjudication after giving due opportunity to the assessee.

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

**Order is pronounced in the open court on 29/12/2025**

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

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

Rajkot

//True Copy//

दिनांक/ Date: 29/12/2025

**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

By order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot