

आयकर अपीलिय 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.463/RJT/2025  
**Assessment Year: (2022-23)**  
*(Physical Hearing)*

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| Hemat Maldebhai Karangiya<br>Prop. Jayshree Krishna Enterprise, Plot<br>No.624, GIDC Phase-2, Dared,<br>Jamnagar-361 004 | <b>बनाम/<br/>Vs.</b> | Income-tax Officer, Ward-1(3),<br>Jamnagar, Income-tax Office,<br>Jamnagar-361 006 |
| <b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BNEPK4912R</b>   |                      |  |
| <b>(Appellant)</b>   |                      | <b>(/Respondent)</b>   |

निर्धारित की ओर से/Appellant by : Ms. Rutvika, AR  
राजस्व की ओर से/Respondent by : Shri Abhimanyu Singh Yadav, Sr. DR  
सुनवाई की तारीख/Date of Hearing : 23/12/2025  
घोषणा की तारीख/Date of Pronouncement : 31/12/2025

**आदेश /ORDER**

**Per Dr. Arjun Lal Saini, AM:**

Captioned appeal filed by the assessee, pertaining to assessment year (AY) 2022-23, is directed against the order passed under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 27.06.2025 by the National Faceless Appeal Centre (NFAC), Delhi/ Commissioner of Income Tax (Appeals) [in short 'Ld.CIT(A)'] which in turn arises out of an assessment order passed by the Assessing Officer (in short 'AO') u/s 143(3) r.w.s. 144B of the Act dated 22.03.2024.

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

*"1. The ld. CIT(A) erred in law as well as on fact in dismissing appeal ex-parte.*

*2. The ld. CIT erred in law as well as on fact in upholding addition of Rs.62,90,003 made by ld. AO u/s 68 of the Act."*



3. At the outset, Ld. Counsel for the assessee assailed the impugned order by contending that assessee sought adjournment before Ld. CIT(A), however, assessee could not submit details and documents before the Ld.CIT(A), due to circumstances beyond its control. Now, Ld.Counsel for the assessee stated that assessee is ready with the documents and details, and wants to submit same before Ld.CIT(A), therefore an another opportunity to contest the appeal before the First Appellate Authority may be granted to the assessee.

4. On the other hand, the ld. Senior DR for the revenue submitted that assessee was negligent in its approach and did not appear before the Ld. CIT(A). However, the Ld. DR did not raise serious objection, if matter is remitted back to the file of Ld.CIT(A) for fresh adjudication.

5. We have heard both the parties and perused the materials available on record. We note that in the assessee's case under consideration, the assessment was carried out u/s 143(3) r.w.s. 144B of the Act and the impugned order passed by the ld. 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 ld. 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 Ld.CIT(A). On account of non-compliance attitude of the assessee, a cost of Rs.5,000/- 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 Ld.CIT(A) re-adjudicates the entire issue afresh subject to payment of



cost of **Rs.5,000/- (Rupees five 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 Ld.CIT(A) with a direction to pass 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 Ld.CIT(A) 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 is pronounced in the open court on 31/12/2025.**

Sd/-  
**(DINESH MOHAN SINHA)**  
न्यायिक सदस्य/ **Judicial Member**  
**Member**

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

Rajkot

Date: 31/12/2025.

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 आधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

**(True Copy)**

By order,

Assistant Registrar/Sr.P.S/PS  
ITAT, Rajkot