



आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 928/RJT/2025

(निर्धारणवर्ष/Assessment Year: (2020-21))

Dhimant Jayantilal Kotecha, 214, Royal Complex, Bhutkhana Chowk, Dhebar Road, Rajkot – 360002 (Gujrat)	Vs.	The ITO Ward – 3(1)(1), Aayakar Bhawan, Race Course Ring Road, Rajkot - 360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AGFPK9383D		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : Shri Malay Koticha, Ld. AR
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. Dr
Date of Hearing : 12/01/2026
Date of Pronouncement : 12/01/2026

ORDER

Per.Dr. Arjun Lal Saini, Accountant Member:

Captioned appeal filed by the assessee, pertaining to Assessment Year 2020-21, is directed against the 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), dated 05.12.2025, which in turn arises out of an order passed by the Assessing Officer u/s 147 r.w.s. 144 of the Act, on 06.03.2025.

2. At the outset itself, the Ld. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(A) and the order being an *ex-parte* order, stood vitiated on account of violation of principle



of natural justice. Hence, the Ld. Counsel for the assessee, prayed the Bench that now the assessee wants to submit some additional documents and evidences before Ld. CIT(A), therefore, matter may be restored back to the file of the learned CIT(A) for fresh adjudication. The Ld. Counsel for the assessee submitted that assessee could not appear before the Ld. CIT(A) as the notices were not served on the assessee, however, there was compliance before the assessing officer. Therefore, Ld. Counsel contended that an opportunity should be granted to the assessee to plead his case before Ld. CIT(A), as the assessee wants to submit some additional documents to prove his claim.

3. On the other hand, ld. DR for the Revenue, did not have any objection, if the matter is restored back to the file of the learned CIT(A) for fresh adjudication.

4. I have heard both the parties and carefully gone through the submission put forth on behalf of the assessee along with the documents furnished and the case laws relied upon, and perused the fact of the case including the findings of the ld CIT(A) and other materials brought on record. I note that in the assessee's case under consideration, the assessment was carried out u/s 147 r.w.s. 144 of the Act and the impugned order passed by the ld. CIT(A), is an *ex-parte* order and non-speaking order, therefore, I do not wish to make any comments on the merits of the grounds raised by the assessee.

5. Considering the above facts, I note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the ld. CIT(A). I note that the ld. CIT(A) did not discuss the assessee's case on merits based on the material available before him hence it is a violation of principle of natural justice. I 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, I restore the matter back to the file of Ld. CIT(A) 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, I 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 ld. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order is pronounced in the open court on 12/01/2026

Sd/-

(DR. A. L. SAINI)

ACCOUNTANT MEMBER

राजकोट/Rajkot
दिनांक/ Date: 12/01/2026
Copy of the order forwarded to:
The assessee
The Respondent
CIT
The CIT(A)
DR, ITAT, RAJKOT
Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot