



आयकरअपीलीयअधिकरण,राजकोटन्यायपीठ,राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, "SMC"
RAJKOT BENCH, RAJKOT

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 915 & 916/RJT/2025

निर्धारणवर्ष /Assessment Year: 2019-20 & 2020-21

Devang Manojbhai Savaliya Kailash Shiv Shrushti Par, Street No.3, Pedak Road, Bedipara, Rajkot - 360003	Vs.	Income Tax Officer, wd – 2(2)(1), Aayakar Bhavan, Race Course Ring Road, Rajkot - 360003
PAN No.: GBGPS2554J		
(अपीलार्थी/assessee)	:	(प्रत्यर्थी/Respondent)

निर्धारितकीओरसे/Assessee by

: Shri R. K. Takvani, Ld. AR

राजस्वकीओरसे/Revenue by

: Shri Abhimanyu Singh Yadav, Ld. Sr. DR

सुनवाईकीतारीख/Date of Hearing

: 12/01/2026

घोषणाकीतारीख/Date of Pronouncement

: 12/01/2026

ORDER

Per, Dr. Arjun Lal Saini, AM:

The present two appeals have been filed by the same Assessee, against the separate orders passed by the Learned Commissioner of Income Tax (Appeal), National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] both dated 28.11.2025 arise in the matter of separate assessment orders passed u/s.147 of the Income Tax Act, 1961 for different the Assessment Years 2019-20 and 2020-21.

2. Since, the issue involved in these two appeals are common and identical, therefore both these appeals are clubbed and heard together and are decided by the consolidated order for sake to convenience and brevity.



3. 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. The Ld. Counsel for the assessee submitted that in the two appeals, the assessee wants to submit some additional documents and evidences before the Ld.CIT(A), therefore matter may be restored back to the file of the Ld.CIT(A) for fresh adjudication.

4. On the other hand, the ld. DR for the Revenue relied on the finding of the Ld.CIT(A).

5. 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 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.

6. 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. However, on account of non-compliance attitude of the assessee, I impose a cost of Rs. 1,000/- on the assessee which should be deposited in the Prime Minister National Relief Fund. 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, these two appeals of the assessee are treated as allowed.

7. In the combined result, these two appeals of the assessee are allowed for statistical purposes.

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

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

राजकोट/Rajkot

दिनांक/ Date : 12/01/2026

Copy of the order forwarded to :

//True Copy//

- The assessee
- The Respondent
- CIT
- The CIT(A)
- DR, ITAT, RAJKOT
- Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot