



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

आयकरअपीलसं./ITA No. 961/RJT/2025

(निर्धारणवर्ष/Assessment Year: (2017-18))

Harshaben Vrajlal Rajani Amarsar, Sheri No 1, Pratap Para, Wankaner 363621, Gujarat, India	Vs.	Addl/JCIT (A)-1 Chennai Tamil Nadu
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BQEPR6583E		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : None
Respondent by : Shri Abhimanyu Singh Yadav, Ld. Sr. Dr
Date of Hearing : 13/01/2026
Date of Pronouncement : 13/01/2026

ORDER

Per.Dr. Arjun Lal Saini, Accountant Member:

Captioned appeal filed by the assessee, pertaining to Assessment Year 2017-18, 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 10.11.2025, which in turn arises out of an order passed by the Assessing Officer u/s 143(3) of the Act, on 29.12.2019.

2. None appeared on the date of hearing before the Bench, despite of issuance of notice of hearing to the assessee, on the address mentioned in Form No. 36. It means the assessee is not interested in prosecuting this appeal.



3. On the other hand, ld. DR for the Revenue, argued that assessee did not appear before Ld. CIT(A) therefore, Ld. DR 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 143(3) 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 13/01/2026

Sd/-

(DR. A. L. SAINI)

ACCOUNTANT MEMBER

राजकोट/Rajkot

दिनांक/ Date: 13 /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