



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

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 02/RJT/2026

निर्धारणवर्ष /Assessment Year: 2019-20

Ankit Anilbhai Abhani S-4, 2 nd Floor, Sardar Nagar 3/5, Sardar Main Road, Rajkot-360001 PAN : AVKPA9578J	Vs.	ITO, wd – 1(1)(1), Aayakar Bhavan, Race Course Ring Road, Rajkot-360001
(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 : 13/01/2026
घोषणाकीतारीख/Date of Pronouncement : 13/01/2026

ORDER

Per, Dr. Arjun Lal Saini, AM:

The present appeal has been filed by the Assessee, against the order passed by the Learned Commissioner of Income Tax (Appeal), Ahmedabad/ National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 21.11.2025 arising in the matter of assessment order dated 15.03.2024 passed u/s.147 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2019-20.

2. At the outset, the Learned Counsel for the assessee submitted that the assessee could not submit the entire details and documents before the Ld.CIT(A), due to circumstances beyond its control, now the assessee is ready to submit the



additional documents and evidences before the Ld.CIT(A), therefore, the Ld.Counsel for the assessee prayed the Bench that an opportunity should be given to the assessee to plead his case before the Ld.CIT(A), and therefore matter may be remitted back to the file of the Ld.CIT(A) for fresh adjudication.

3. On the other hand, the Ld. DR for the revenue did not have any objection if the matter is remitted back to the file of the Ld.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 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. Arjun Lal Saini)
Accountant Member**

राजकोट/Rajkot

//True Copy//

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