



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

**BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER**

आयकरअपीलसं./ITA No. 933/RJT/2025  
(निर्धारणवर्ष/Assessment Year: (2012-13))

Dipsinh Dolatsinh Padhiyar 10, Bhagwati para, Opp. Rajaram School, Bhagwati Para main road, Rajkot-360001	<b>Vs.</b>	The ITO, wd-1(2)(1) New Aayakar Bhavan, Race Course Road, Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>AQDPP0366P</b>		
<b>(अपीलार्थी/Appellant)</b>		<b>(प्रत्यर्थी/Respondent)</b>

Appellant by : Shri J. R. Mankodi, Ld. AR  
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, AM:**

The present appeal has been filed by the Assessee, against the order passed by the Learned Commissioner of Income Tax (Appeal), National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as "CIT(A)"] dated 06.12.2025 arising in the matter of assessment order dated 07.12.2019 passed u/s. 147 r.w.s. 144 of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2012-13.

2. At the outset itself, the Ld. Counsel for the assessee submitted that the assessee could not submit required details and documents before the Ld.CIT(A), as the,



required details and documents were not available when the proceedings before the Ld.CIT(A) was going on. However, now the assessee is ready with the additional documents and evidences which is to be submitted before the assessing officer, therefore, matter may be restored back to the file of the assessing officer for fresh adjudication.

3. On the other hand, the ld. DR for the Revenue did not raise any objection if the matter restored back to the file of the assessing officer.

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. The assessee has participated in appellate proceedings and sought adjournment during the appellate proceedings to file details and documents, however, Ld. CIT(A) did not allow further time to the assessee. 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 assessing officer 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. I hold and direct accordingly. The assessing officer will afford opportunity of being heard to the Assessee before deciding the issue. The Assessee will also be at liberty to let in further evidence to substantiate its case. Therefore, I deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the assessing officer 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

दिनांक/ Date: 13/01/2026

//True Copy//

**Copy of the order forwarded to :**

1. The assessee
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, RAJKOT
6. Guard File

By order

Assistant Registrar/Sr. PS/PS  
ITAT, Rajkot