



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

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No. 982/RJT/2025
निर्धारणवर्ष /Assessment Year: 2020-21

Herin Pravinchandra Kothari Viral-Saraswati Society, Opp. Sonal, Nirmala Road, Rajkot-360001 PAN : ACTPK7690P (अपीलार्थी/assessee)	Vs.	ITO, wd – 2(1), Aayakar Bhavan, Race Course Ring Road, Rajkot-360001 (प्रत्यर्थी/Respondent)
---	-----	---

निर्धारितीकीओरसे/Assessee by : Shri Samir Bhuptani, 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 13.08.2025 arising in the matter of assessment order dated 13.09.2022 passed u/s.143(3) of the Income Tax Act, 1961 (here-in-after referred to as "the Act") relevant to the Assessment Year 2020-21.

2. The appeal filed by the assessee for AY 2020-21 is barred by limitation by 57 days. The assessee moved a petition for condonation of delay, requesting the Bench to condone the delay. The Ld. Counsel for the assessee explained the



reasons for delay stating that order of the Ld.CIT(A) was received late and there was no communication between the assessee and his advocate. Besides, during the proceedings before the Ld.CIT(A), the assessee himself died on 13.06.2024, the death certificate of the assessee has been produced before the Bench by the Ld.Counsel. Since the assessee himself died on 13.06.2024, therefore, there was complete uncertainty environment in the family, hence, the legal heir of the assessee did not know about the passing of the order by the Ld.CIT(A), hence such minor delay has occurred. Therefore, the Ld.Counsel prayed the Bench that the delay may be condoned, in the interest of justice.

3. On the other hand, the Ld. DR for the revenue opposed the prayer of the assessee for condonation of delay.

4. I have heard both the parties on this preliminary issue. I have also gone through the petition of condonation of delay and Affidavit submitted by the assessee for condonation of delay. I note that during the proceedings before the Ld.CIT(A), the assessee himself died, therefore, there is delay of 57 days, hence I find that it is sufficient cause to condone the delay, therefore, I note that the reasons given in the Affidavit and condonation of delay were convincing in nature and the reasons stated shows reasonably sufficient cause for the delay in filing this appeal. I having heard both the parties and after having gone through the Affidavit as well as the condonation of delay petition, I am of the considered view that in the interest of justice, delay deserve to be condoned. Accordingly, the delay is condoned.

5. At the outset itself, on merit, 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 contended that in the interest of justice, another opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee.

6. The ld. DR for the Revenue did not have any objection if the matter is restored back to the file of the Ld.CIT(A).

7. 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) 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.

8. 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.

9. 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