



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
**IN THE INCOME TAX APPELLATE TRIBUNAL,
RAJKOT BENCH (SMC), RAJKOT**

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.870& 872/RJT/2025
निर्धारणवर्ष / Assessment Year: (2019-20 & 2018-19)

Shri Mandorana Vividh Karyakari Sahakari Mandli Ltd. Villge-Mandorana Taluka Talala Dist. Junagadh-362 140	बनाम/ Vs.	Income Tax Officer, Ward-4, Yogeshwar Bhuvan-Veraval-362 265
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAGAS 4171 B		
(Assessee)		(Respondent)

Assessee by : Shri R. D. Lalchandani, AR

Respondent by : Shri Gopi Nath Chaubey, Sr. (DR)

Date of Hearing : 24/12/2025

Date of Pronouncement : 19/01/2026

आदेश / ORDER

Per, Dr. Arjun Lal Saini, AM:

Captioned two appeals filed by the single assessee, pertaining to assessment years 2019-20 and 2018-19, are directed against the separate orders passed by the National Faceless Appeal Centre (NFAC)/Commissioner of Income-tax(Appeals), vide both order dated 18.07.2025, which in turn arise out of separate assessment orders passed by the Assessing Officer u/s 147 r.w.s 144B of the Income Tax Act, 1961 (hereinafter referred to as 'the Act'), dated 29.02.2024 and 29.03.2023.



2. Since, the issue involved in both the appeals, are common and identical; therefore, both these appeals have been clubbed and heard together and a consolidated order is being passed for the sake of convenience and brevity.

3. At the outset, Learned Counsel for the assessee, informs the Bench that both appeals filed by assessee, are barred by limitation by 80 days. In both the appeals, assessee filed respective petitions for condonation of delay stating the reasons for delay. In both the petitions, for condonation of delay, the contents and facts and reasons for delay are identical and similar, and both appeals pertain to the same assessee, therefore, I shall adjudicate the issue of condonation by taking lead application in ITA No.870/Rjt/2025, for assessment year 2019–20.

4. The Ld. Counsel for the assessee explained the reasons of delay stating that assessee has changed its advocate and thereafter updated the e-mail id of its new advocate in the ITBA portal. However, the Department continued to issue notices to the e-mail id of the previous CA/advocate, who in turn did not inform the assessee about the status of orders passed by the Ld.CIT(A). Hence, this has resulted into 80 days, delay in filing both the appeals. The ld.Counsel contended that in the interest of justice, delay may be condoned.

5. On the other hand, Ld. Sr.DR for the Revenue submitted that reasons explained by the assessee for condonation of delay, are not sufficient reasons, hence, delay should not be condoned and appeals may be dismissed.



6. I have heard both the parties on the preliminary issue. I note that assessee has changed its advocate and submitted new e-mail id of its new advocate on the ITBA portal and despite of this, the department continued to send notices of hearing on the e-mail id of its previous tax consultant/advocate who in turn did not inform the assessee about the status of passing orders by Ld.CIT(A). Therefore, delay of 80 days in both appeals occurred.

7. I am of the view that provisions of law have to be adhered strictly and that one cannot be allowed to act in leisure and make a mockery of enacted law, because law & provisions are laid down to benefit both sides of litigation. Be that as it may, I have to do justice and the Hon'ble Supreme Court in the case of Collector, Land Acquisition vs Mst. Katiji and others , reported in 167 ITR 471, (1988 SC 897) (7) observes

“4. When substantial justice and technical considerations are pitted against each other, cause of substantial justice deserves to be preferred for the other side cannot claim to have vested right in injustice being done because of a non- deliberate delay.”

When we weigh these two aspects then the side of justice becomes heavier and casts a duty on us to deliver justice. I note that the reasons given in the affidavit for condonation of delay were convincing and these reasons would constitute reasonable and sufficient cause for the delay in filing these appeals. Having heard both the parties and after having gone through the affidavit as well the delay condonation, application, I am of the considered opinion that in the interest of justice, the delay deserves to be condoned. I, accordingly, condone the delay, in both appeals.



8. On merit, at the outset itself, the Id. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent its 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 Id. Counsel for the assessee contended that notices of hearings, were not sent to the e-mail id of new of advocate/tax consultant but Ld. CIT(A) sent such notices to the e-mail id of previous tax consultant/advocate, who in turn, did not inform the assessee. Therefore, assessee could not file required documents and details before Ld.CIT(A), and as a result, the Ld.CIT(A) had passed *ex- parte* order. The Ld. Counsel for the assessee, therefore prayed before the Bench that in the interest of justice, another opportunity to contest the appeal before the Id.CIT(A) may be granted to the assessee.

9. The Id. DR for the Revenue submitted that matter may be restored back to the file of the assessing officer, as there is no compliance on the part of the assessee, during the assessment proceedings and assessing officer framed the assessment order under section 147/144 of the Act, hence the matter should be relooked by the assessing officer.

10. I have heard both the parties and noted that in the assessee's case under consideration, the assessment order was framed under section 147/144 of the Act, and the impugned order passed by the Id. 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. I note that Id. CIT(A) has not decided the issue in respect of the grounds raised by the assessee in Memo of Appeal, as per the mandate of provisions of section 250(6) of the Act. Hence, I



am of the view that one more opportunity should be given to the assessee, to plead its cases before the Ld.CIT(A). 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 its case. Therefore, I deem it fit and proper to set aside both the orders of the Id. CIT(A) and remit the matter back to the file of the Ld.CIT(A) to adjudicate the issue afresh on merits. Needless to direct that before passing the order afresh, the Ld.CIT(A) shall allow opportunity of hearing to the assessee. The assessee is also directed to furnish all the evidence at the earliest possible of time before Id.CIT(A) as and when call for. In the result, grounds raised by the assessee in both the appeals are allowed for statistical purposes.

11. In the result, both the appeals are allowed for statistical purposes.

Order pronounced in the open court on 19/01/2026.

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

राजकोट /Rajkot //True Copy//
दिनांक/ Date: 19/01/2026
DKP Outsourcing Sr.P.S
आदेश की प्रतिलिपि अग्रेषित/ Copy of the order forwarded to :
अपीलार्थी/ The Appellant
प्रत्यर्थी/ The Respondent
आयकर आयुक्त/ CIT
आयकर आयुक्त(अपील)/ The CIT(A)
विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, राजकोट/ DR, ITAT, RAJKOT
गार्ड फाईल/ Guard File

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण ,राजकोट