



आयकर अपीलीय अधिकरण, राजकोट न्यायपीठ, राजकोट।
IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER
AND
DR. DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 708 & 709 /RJT/2025
Assessment Year: (2017-18 to 2018-19)
(Physical Hearing)

Rajeshbhai Savjibhai Amrutiya Block No. 102/Shantikunj Apartment, Om Park Society, Nani Kenal Road, Nr. Panchashar Road, Morvi – 363641	बनाम/ Vs.	The Income Tax Office, wd – 1, IT Office, Aayakar Vibhag, J. K. Chamber, National Highway 8- A, At-Lalpar, Morvi-363642
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AKNPA6328C		
(Appellant)		(/Respondent)

निर्धारिती की ओर से/Appellant by : Shri Mihir Modi, Ld. AR
राजस्व की ओर से/Respondent by : Shri Abhimanyu Singh Yadab, Ld. Sr. DR

सुनवाई की तारीख/Date of Hearing : 20/01/2026
घोषणा की तारीख/Date of Pronouncement : 21/01/2026

आदेश /ORDER

Per Dr. Arjun Lal Saini, AM:

Captioned two appeals filed by the same assessee, pertaining to different assessment year (AY) 2017-18 to 2018-19, are directed against the separate orders passed under section 250 of the Income-tax Act, 1961 (hereinafter referred to as ‘the Act’) dated 05.08.2025 by the Commissioner of Income Tax/ National Faceless Appeal Centre, Delhi [in short ‘Ld.CIT(A)/NFAC’] which in turn arise out of separate assessment orders passed by the Assessing Officer (in short ‘AO’) u/s 147 r.w.s. 144 of the Act dated 04.04.2023.



2. Since, the issues involved in all the appeals are common and identical; therefore, these appeals have been heard together and are being disposed of by this consolidated order.

3. The appeals filed by the assessee for Assessment Years 2017-18 and 2018-18, are barred by limitation by 706 days and 370 days, respectively before learned CIT(A), and learned CIT(A) dismissed these appeals of the assessee on account of delay. The Ld. Counsel for the assessee has explained the reasons of delay before learned CIT(A), stating that assessee is a poor farmer and notice for hearing did not deliver physically on the farmer (assessee). The assessee, being the farmer and illiterate, did not use email-id, and internet facility is not available in the village, in which the assessee, resides. The assessee came to know about passing the order of learned CIT(A) when he received the physical demand notice. Thereafter, the assessee took necessary steps to file the appeal before ld. CIT(A) and in this process, delay in filing the appeals have resulted, hence in the interest of justice, the delay should be condoned, and matter may be restored back to the file of the assessing officer for fresh adjudication, as the assessee wants to submit additional documents and evidences to prove his claim, before the lower authorities.

4. We have gone through the reasons of delay, and the sufficient cause explained by the assessee. The learned Counsel adverted our attention to the reasons for condonation of delay before the ld. CIT(A) and urged for a benign view and sought condonation of delay of 706 days and 370 days, respectively before learned CIT(A). On the other hand, learned DR for the revenue, opposed the prayer of the assessee for condonation of delay. A perusal of the reasons and sufficient cause explained by the ld. Counsel for the assessee, gives us an impression of existence of mitigating circumstances to enable us to exercise our discretion in favour of the



assessee. Accordingly, the delay in both these appeals are condoned in filing the appeal before Id.CIT(A).

5. On merit, At the outset itself, the Id. 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 Id. Counsel for the assessee contended that in the interest of justice, another opportunity to contest the appeal before the assessing officer may be granted to the assessee.

6. On the other hand, the Id. DR for the Revenue submitted that assessee was negligent in his approach and did not appear before the Lower Authorities, therefore a cost should be imposed on the assessee, on account of his non-compliance attitude.

7. We 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 Id CIT(A) and other materials brought on record. We 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 Id. CIT(A), is an ex parte order and non-speaking order, therefore, we do not wish to make any comments on the merits of the grounds raised by the assessee. Considering the above facts, we note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the Id. CIT(A). We note that the Id. 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. We 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. However, on account of non-compliance attitude of the assessee, we impose a cost of Rs. 1,000/- on the assessee which should be deposited in the Prime Minister National Relief Fund. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. 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. Therefore, we 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 assessing officer to adjudicate the issue afresh on merits. For statistical purposes, the quantum appeal of the assessee in ITA No. 708/RJT/2025, is treated as allowed.

8. Considering the fact that addition made in the quantum assessment has already been restored back to the file of Assessing Officer in ITA No.708/RJT/2025, therefore, the penalty levied under section 271AAC(1) of the Act, would not survive, vide assessee penalty appeal in ITA No.709/RJT/2025. However, the Assessing Officer would be at liberty to initiate fresh penalty proceedings, if any, in accordance with law at the time of passing assessment order in de-novo assessment proceedings.

9. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order is pronounced in the open court on 21 /01/2026.

Sd/-

(Dr. Dinesh Mohan Sinha)
न्यायिक सदस्य/ **Judicial Member**

Rajkot
Date: 21 /01/2026.

Sd/-

(Dr. Arjun Lal Saini)
लेखा सदस्य/**Accountant Member**



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 आधिकरण, सूरत/ DR, ITAT, SURAT
- गार्ड फाईल/ Guard File

By order,

Assistant Registrar/Sr.P.S/PS
ITAT, Rajkot