



**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. 700 & 701 /RJT/2025  
Assessment Year: (2013-14)  
(Physical Hearing)

Madhav Jewellers Madhav Jewellers, Shop No.3, Shilp Complex, Mandvi Chowk, Soni Baazar, Rajkot – 360001	बनाम/ <b>Vs.</b>	The Income Tax Officer, wd – 2(1)(2), Aayakar Bhavan, Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: <b>AAWFM8061D</b>		
(Appellant)		(/Respondent)

निर्धारिती की ओर से/Appellant by : Shri Rashmin Vekariya, 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 assessment year (AY) 2013-14, are directed against the separate orders passed under section 250 of the Income-tax Act, 1961 (hereinafter referred to as 'the Act') dated 14.08.2025 by the Commissioner of Income Tax/ National Faceless Appeal Centre, Delhi [in short 'Ld.CIT(A)/NFAC'] which in turn arise out of separate orders passed by the Assessing Officer (in short 'AO') u/s. 147 r.w.s. 144 and u/s 271(1)(c) of the Act

2. Since, the issue involved in these appeals are common and identical, therefore both these appeals are clubbed and heard together and are decided by the consolidated order for sake to convenience and brevity.



3. At the outset itself, Ld. Counsel for the assessee submitted that the Ld.CIT(A) dismissed the appeal of the assessee on account of delay of 192 day in filing the appeal before him. However, as per the assessee, there is no delay in filing the appeal, before ld.CIT(A), as the assessment order was delivered to the assessee, late by 192 days, hence there was delay on the part of the assessing officer to deliver the assessment order on ITBA portal. Therefore, when the assessment order itself uploaded on the portal late by 192 days, hence, it should not be delay, on the part of the assessee. Learned Counsel further submitted that now the assessee wants to submit additional evidences and documents before the lower authorities, therefore, the appeal of the assessee may be restored back to the file of the assessing officer for fresh adjudication.

4. On the other hand, the Ld.DR for the revenue did not raise any objection if the delay is condoned and matter is restored back to the file of the assessing officer. However, learned DR for the revenue submitted that on account of non-compliance attitude of the assessee, cost should be imposed on the assessee.

5. We have heard both the parties. We note that there is no delay in filing the appeal before the learned CIT(A). However, the learned CIT(A) dismissed the appeal of the assessee, on account of delay. As explained to us that there was no delay in filing the appeal before the Ld.CIT(A), and the delay has occurred on the part of the assessing officer to deliver the assessment order on ITBA Portal/e-mail id of the assessee, on time. Therefore, considering these circumstances and facts, we condone the delay in filing the appeal before the Ld.CIT(A).

6. On merit, 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 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.

7. On the other hand, the Ld. DR for the Revenue relied on the order of the Lower Authorities.

8. 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). 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 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. 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 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 quantum appeal of the assessee in ITA No.701/RJT/25 is treated as allowed.

9. Considering the fact that addition made in the quantum assessment has already been restored back to the file of Assessing Officer in ITA No.701/RJT/2025, therefore, the penalty levied under section 271(1) (c ) of the Act, would not survive. 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.

10. 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.

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

**Sd/-**

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

By order,

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