

IN THE INCOME TAX APPELLATE TRIBUNAL
AHMEDABAD "D" BENCH

**Before: Shri T.R. Senthil Kumar, Judicial Member And
Shri Narendra Prasad Sinha, Accountant Member**

**ITA No: 2161/Ahd/2025
Assessment Year: 2023-24**

Pratham Jewellers 41-42, Pratham Square, Sahakari Jin Road, Himatnagar Gujarat-383001 PAN: AAXFP7039D (Appellant)	Vs	The ITO Ward-1, Himatnagar (Respondent)
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**Assessee Represented: Shri Tej Shah, A.R.
Revenue Represented: Shri Rameshwar P. Meena, Sr. D.R.**

Date of hearing : 22-01-2026
Date of pronouncement : 28 -01-2026

आदेश/ORDER

PER: T.R. SENTHIL KUMAR, JUDICIAL MEMBER

This appeal is filed by the Assessee as against exparte appellate order dated 19-09-2025 passed by the Commissioner of Income Tax (Appeals), National Faceless Appeal Centre, Delhi, (in short referred to as "CIT(A)"), arising out of the assessment order passed under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') relating to the Assessment Year 2023-24.

2. Ld. Counsel appearing for the assessee submitted that four hearing notices were given by Ld. CIT(A), however the same could not be replied, therefore one more final opportunity be given to the assessee to demonstrate its case before Ld. CIT(A).

3. We have perused the materials available on record and including in Form No. 35 filed before Ld. CIT(A), wherein the email address namely prathamjeweller@gmail.com was mentioned for communication. The assessee neither replied nor sought for adjournment on the hearing dates namely 08-07-2025, 02-08-2025, 17-08-2025 and 09-09-2025. Thus asking one more opportunity of hearing before Ld. CIT(A) is literally wasting the time of Appellate Authorities. However to meet the ends of justice, we impose a cost of Rs. 10,000/- payable by the assessee to the Income Tax Department within two weeks of receipt of copy of this order and produce copy of the challan before Ld. CIT(A), NFAC, the assessee be given one more opportunity of hearing to explain its case on merits. Needless to say the assessee should make use of this final opportunity for passing order on merits of the case.

4. In the result, the appeal filed by the Assessee is treated as allowed for statistical purpose.

Order pronounced in the open court on 28-01-2026
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Sd/-
(NARENDRA PRASAD SINHA)
ACCOUNTANT MEMBER *True Copy*
Ahmedabad : Dated 28/01/2026

Sd/-
(T.R. SENTHIL KUMAR)
JUDICIAL MEMBER

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. Assessee
2. Revenue
3. Concerned CIT
4. CIT (A)
5. DR, ITAT, Ahmedabad
6. Guard file.

By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
अहमदाबाद