

**IN THE INCOME TAX APPELLATE TRIBUNAL
JODHPUR BENCH, JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER
AND SHRI SUDHIR PAREEK, HON'BLE JUDICIAL MEMBER**

**ITA No. 890/Jodh/2024
(Assessment Year - 2018-19)**

Tamtia Gram Seva Sahakari Samiti Limited, Thakurda Sagwara, Dungarpur – 314029. PAN No. AACAT7349E	Vs.	ITO, Ward, Dungarpur.
Assessee by	Shri Shrawan Kumar Gupta, Advocate (Virtually)	
Revenue by	Shri Karni Dan, Addl. CIT-DR (Physically)	
Date of Hearing	08.01.2026.	
Date of Pronouncement	28.01.2026.	

ORDER

DR. MITHA LAL MEENA, A.M.:

This appeal by assessee is directed against the order of National Faceless Appeal Centre [in short, the Ld. NFAC/ADDL/JCIT(A)] dated 22.11.2024 with respect to the assessment year 2018-19 challenging therein impugned order passed ex-parte qua the assessee confirming the addition made by the Assessing Officer (In short “the AO”) in an ex-parte assessment order passed u/s 144B of the Act.

2. We have heard both the sides and perused material on record. From the record, it is seen that the learned CIT (A) rejected the appeal of the assessee ex-parte by observing that no written submissions have been made at appellate level and the appellant assessee is not pursuing its case on merits, as the appellant assessee did not file any documents in support of its claim that why addition of Rs. 76, 79,000/- is not sustainable.

3. The Ld. AR argued that the order passed by the Ld. CIT was contrary to the principles of natural justice and had without granting due opportunity of hearing to the appellant. He contended that the Id. CIT(A) has erred in sustaining the addition of Rs. Rs. 76, 79,000/- by wrongly stating the facts that no written submission were made. The Ld. AR contended that the Ld. CIT (A) and the AO has passed the orders ex-parte qua the assessee without providing adequate and reasonable opportunity of being heard in the gross violation of principles of natural justice. He further contended that the revenue authorities had not discussed the merits of the case while arriving at the adverse conclusion. He pleaded that the matter may be restored to the file of the AO to examine the veracity of the evidence with reference to the source of cash deposit of Rs.59,50,000/- in the bank account and genuineness of purchases of Rs.17,29,000/- by way of counter verification from the creditors while passing

de novo assessment after granting adequate opportunity of being heard to the assessee.

4. Per contra, the Ld. DR stands by the impugned order, however, he has no objection in remanding the matter to AO in view of natural justice.

5. Admittedly, the revenue authorities have passed orders *ex parte* qua the assessee. The Ld. AR argued that the worthy CIT(A) decided the case *ex-parte* without granting opportunity of the hearing while confirming the assessment order passed by the AO in arbitrary manner without appreciating the submission and material evidence by merely stating that no submission were made by the assessee without considering the limitations of the assessee in the newly introduced faceless scheme of assessment.

6. Considering the facts in totality, we are of the view that the authorities below have acted in violation of principles of natural justice and therefore, we deem it appropriate that the matter may be restored to the file of the AO to examine the veracity of the evidence with reference to the source of cash deposit of Rs.59,50,000/- in the bank account and genuineness of purchases of Rs.17,29,000/- by way of counter verification from the creditors while passing *de novo* assessment after granting adequate opportunity of being heard to the assessee.

7. The Hon'ble Supreme Court of India in the case of Tin Box Company vs. CIT reported in 249 ITR 216 in which their Lordships of Supreme Court of India observed as under:

“Assessment - Opportunity of being heard - Setting aside of assessment - Assessment order must be made after the assessee has been given reasonable opportunity of setting out his case - Same not done - Fact that the assessee could have placed evidence before the first appellate authority or before the Tribunal is really of no consequence for it is assessment order that counts — Assessment order set aside and matter remanded to assessing authority for fresh consideration.”

8. Accordingly, we consider it deem fit to restore back the matter to the file of the Ld. AO to pass de novo assessment after considering the written submission and evidence filed on record and may be filed before him during the fresh proceedings after granting sufficient opportunity of being heard to the assessee. The assessee shall be diligent and fully cooperate in the set-aside proceedings to ensure expeditious disposal of the assessment.

9. Accordingly, the matter is restored to the file of the Ld. JAO for passing *de novo* assessment in accordance with law.

10. In the result, the appeal of the assessee is allowed for statistical purpose.

Order pronounced in the open court on 28/01/2026.

Sd/-
(SUDHIR PAREEK)
JUDICIAL MEMBER
Dated : 28/01/2026.

Sd/-
(DR. MITHA LAL MEENA)
ACCOUNTANT MEMBER

True Copy

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

By Oder
Assistant Registrar,
Income Tax Appellate Tribunal,
Jodhpur Bench,
Jodhpur.