



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

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकर अपील सं./ITA No.37/RJT/2026

निर्धारण वर्ष/Assessment Year :2015-16

Paramount Global C/O- Sumit Haribhai Gol, Vivekanand Society, Nr. Water Tank, Mota-Liliya, Dist. Amreli- 365535 (Gujarat)	बनाम/ Vs	ITO Ward- 3(1)(5), Rajkot Gujarat-360001
स्थायी लेखासं./जीआइआरसं./PAN/GIR No.: AAQFP3375B		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

निर्धारिती की ओर से/Assessee by : None

राजस्व की ओर से/Revenue by : Shri Dheeraj Kumar Gupta, Ld. Sr-DR

सुनवाई की तारीख/**Date of Hearing** : **06/02/2026**

घोषणा की तारीख/**Date of Pronouncement** : **06/02/2026**

आदेश/ORDER

Per Dr. Arjun Lal Saini, A.M.:

Captioned appeal filed by assessee, pertaining to Assessment Year 2015-16, is directed against the order passed under section 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") by National Faceless Appeal Centre (NFAC), Delhi/Commissioner of Income-tax (Appeals), dated 26.12.2025, which in turn arises out of a penalty order passed by Assessing Officer u/s. 144 r.w.s. 143(3) of the Act on 27.12.2017.

2. None appeared on the date of hearing before the Bench, despite of issuance of notice of hearing to the assessee, on the address provided in Form No. 36.



3. On the other hand, the Id. DR for the Revenue submitted that assessee was negligent during the assessment proceedings. The assessee did not submitted required details and documents, therefore, if the Bench wants to remit the matter back to the file of the assessing officer then a cost of Rs. 5,000/- may be imposed on the assessee as the assessee has wasted time and resources of the lower authorities.

4. I 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. I note that in the assessee's case under consideration, the assessment was carried out u/s 144 r.w.s. 143(3) 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. Both the lower authorities passed the ex-parte order, as assessee never appeared before the lower authorities and did not file details and documents.

5. Considering the above facts, I note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the Id. CIT(A). I 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. 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 his case. However, on account of non-compliance attitude of the assessee, I impose a cost of Rs. 5,000/- on the assessee which should be deposited in the Prime Minister National Relief Fund, within three months from the date of receipt of this order. Therefore, without delving much deeper into the merits of the case, in the interest of justice, I restore the matter back to the file of 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, I 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 Ld. assessing officer to adjudicate the issue afresh on merits. For the reasons given above, I am of the view that the order of the CIT(A) on this issue requires to be set aside and the issue needs to be looked into afresh by the assessing officer in the light of the observations as set out above. I hold and direct accordingly. The assessing officer will afford opportunity of being heard to the Assessee before deciding the issue. The Assessee will also be at liberty to let in further evidence to substantiate its case. For statistical purpose, the appeal of the revenue is treated as allowed.

6. For statistical purposes, the appeal of the assessee is treated as allowed.

Order pronounced in the open court on 06/02/2026.

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

राजकोट/Rajkot

//True Copy//

दिनांक/ Date: 06/02/2026

Copy of the order forwarded to :

1. The assessee
2. The Respondent
3. CIT
4. The CIT(A)
5. DR, ITAT, RAJKOT
6. Guard File

By order

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot