



आयकर अपीलिय 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.114/RJT/2026

निर्धारण वर्ष/Assessment Year :2017-18

Chhaganbhai Bhupatbhai Kikani Nr. Bekariya Wadi Bajrang nagar Jasdan-360062	Vs.	ITO Ward 2(1)(3) Rajkot Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: APVVK5002Q		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : Shri Vipul Dattani, Ld. AR

Respondent by : Shri Dheeraj Kumar Gupta, Ld. Sr. DR

Date of Hearing : 06/02/2026

Date of Pronouncement : 06/02/2026

आदेश / ORDER

Per, Dr. Arjun Lal Saini, AM:

Captioned appeal filed by assessee, pertaining to Assessment Year 2017-18, 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 30.11.2025, which in turn arises out of a penalty order passed by Assessing Officer u/s. 143(3) of the Act on 15.12.2019.

2. At the outset itself, the 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 Ld. first appellate authority may be granted to the assessee.

3. The Id. DR for the Revenue debarred from objecting the stand of the Id. Counsel.

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 143(3) 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.

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. 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 Ld. CIT(A) 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. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.



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

Order is 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