



आयकर अपीलिय अधिकरण, राजकोट न्यायपीठ, राजकोट।
**IN THE INCOME TAX APPELLATE TRIBUNAL, “SMC”
RAJKOT BENCH, RAJKOT**

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER

आयकरअपीलसं./ITA No.68/RJT/2026
निर्धारणवर्ष/Assessment Year: (2019-20)

(Hybrid Hearing)

Bipinbhai Jagjivandas Nathavani Block No. 88, Nanavti Chowk, Nandanvan Society, 150 Feet Ring road, Rajkot-360005 (Gujarat)	Vs.	ITO Ward 1(1)(1) Rajkot Aaykar Bhawan Rajkot-360001
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAYPN8904A		
(Appellant)		(Respondent)

Appellant by : Shri Digant Kiyada, 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 2019-20, 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 14.11.2025, which in turn arises out of an assessment order passed by the Assessing Officer u/s. 147 of the Act on 26.03.2024.



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 ld. 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.

3. On the other hand, the ld. DR for the Revenue relied on the finding of the assessing officer.

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 ld CIT(A) and other materials brought on record. I note that in the assessee's case under consideration, the assessment order was passed u/s 147 of the Act and the impugned order passed by the ld. 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. 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 ld. CIT(A). I note that the ld. 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 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. It is needless to say that the assessee will be at liberty to adduce any evidences as deemed relevant before the



assessing officer at the time of proceedings in consequence to this order and the assessing officer shall, allow the assessee adequate opportunity of being, heard and to make relevant submissions, and then pass a speaking order which is fair and judicious.

5. In the result, the appeal of the assessee is allowed for statistical purposes

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

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

राजकोट/Rajkot

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

//True Copy//

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot