

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR “SMC” BENCH : NAGPUR
(Through virtual)
BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER

I.T.A.No.612/NAG/2025
(Assessment Year : 2019-2020)

Associated Cement Products, 193, C.A. Road, Wardhaman Nagar, Nagpur-440 008 PAN : AACFA 9526 B (Appellant)	vs.	ITO, Ward-4(1), Nagpur. (Respondent)
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For Assessee :	Shri Kapil Bahri, CA
For Revenue :	Shri Surjit Kumar Saha, Sr. DR

Date of Hearing :	02.02.2026
Date of Pronouncement :	10.02.2026

ORDER

This appeal at the instance of the assessee is directed against the order of Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [“CIT(A)”], dated 18/09/2025 passed u/s. 250 of the Income Tax Act, 1961 (for short, 'the Act') which is arising out of assessment order dated 13.01.2025 passed u/s. 147 r.w.s. 144B of the Act for the Assessment Year 2019-20. (A.Y.)

2. At the outset, learned counsel for the assessee submitted that due to non-compliance on the three dates of hearing given by the Ld.CIT(A), appeal of the assessee has been dismissed in *limine*.

3. Ld. Departmental Representative (DR), on the other hand, did not object to the request made by the learned counsel for the assessee.

4. I have heard rival contentions and perused the records placed before me. I observe that the assessee is a partnership firm and declared income of ₹ 91,310/- in the return of income for A.Y. 2019-20 furnished on 30.10.2019. Based on the information about notable transaction by the Investigation Wing of Nagpur, Ld.AO carried out the assessment proceedings u/s. 147 r.w.s. 144B of the Act and made the addition for unaccounted sales at ₹ 1,33,300/-.

5. Against the above addition, assessee preferred appeal before the Ld.CIT(A), but then failed to appear on the dates of hearing. Even though, assessee has given the details of the addition as well as proof submissions in the statement of facts claiming that impugned addition is uncalled for, however, Ld.CIT(A) dismissed the assessee's appeal in *limine* due to non-compliance at the end of the assessee on the various dates of hearing granted by the Ld. CIT(A). Since Ld.CIT(A) has dismissed the appeal of the assessee in *limine* without dealing with merits of the case, in the interest of justice and being fair to both the parties, I deem it appropriate that assessee deserves one more opportunity and accordingly, restore all the issues raised in the instant appeal to the file of Ld. CIT(A).

Considering the ratio laid down by the Hon'ble Jurisdictional High Court in the case of *PCIT vs. Premkumar Arjundas Luthra* (HUF) Bombay) [2017] 297 CTR 614 (Bom.) that Ld.CIT(A)/NFAC is obliged to dispose of the appeal on merits, even in an *ex-parte* order, I hereby direct the Ld.CIT(A) to adjudicate all the issues raised in the instant appeal by way of passing speaking order after duly considering the details filed by the assessee as well as settled judicial precedents as contemplated u/s. 250(6) of the Act. Needless to mention that Ld.CIT(A) shall grant fair hearing of opportunity to the assessee. Assessee is also directed to remain vigilant and not to take unnecessary adjournments unless otherwise required for reasonable cause. Effective grounds of appeal raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 10.02.2026

Sd/-
[MANISH BORAD]
ACCOUNTANT MEMBER

Dated : 10th February, 2026

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The Pr.CIT, Nagpur concerned.
4.	D.R. ITAT, SMC Bench, Nagpur.
5.	Guard File.

//True Copy //

By Order

Senior Private Secretary
ITAT, Nagpur