



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

BEFORE DR. ARJUN LAL SAINI, ACCOUNTANT MEMBER AND
DR. DINESH MOHAN SINHA, JUDICIAL MEMBER

आयकर अपील सं./ITA No. 840/RJT/2024
निर्धारण वर्ष/Assessment Year: (2017-18)

Paresh Tea Company Pvt. Ltd., Plot No.G/1303, Road-H GIDC Metoda, Opp – Sagar Foundry, Taluko – Lodhika, Rajkot – 360035, Gujarat	Vs.	DCIT, Circle – 1(1), Rajkot
स्थायीलेखासं. /जीआइआरसं. /PAN/GIR No.: AADCP2527K		
(अपीलार्थी/Appellant)		(प्रत्यर्थी/Respondent)

Appellant by : Shri R. M. Manek, AR
Respondent by : Shri Abhimanyu Singh Yadav, Sr. DR

Date of Hearing : 09/02/2026
Date of Pronouncement : 09/02/2026

ORDER

PER DR. A. L. SAINI, AM:

The present appeal has been filed by the assessee, against the order passed by the Learned Commissioner of Income Tax (Appeal), National Faceless Appeal, Centre (NFAC), Delhi [hereinafter referred to as “Ld. CIT(A)”], dated 06.08.2024, arising in the matter of assessment order passed u/s. 144 r.w.s. 263 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) relevant to the Assessment Year (AY) 2017-18, dated 29.03.2023.

2. At the outset itself, the Id. 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 submitted that the assessee could not appear before the lower authorities as the required documents and evidences were not available, when the proceedings were going on before lower authorities. On appeal, before the Ld. CIT(A), the assessee could not appear during the appellate proceedings due to circumstances beyond its control, therefore, the Ld. CIT(A) has passed the ex-parte order. Hence, the Ld. Counsel prayed the Bench that now assessee wants to submit some additional documents and evidences, therefore, matter may be restored back to the file of the assessing officer for fresh adjudication.

3. On the other hand, the Ld. Sr. DR for the revenue submitted that assessee was negligent in his approach and did not appear before the lower authorities, therefore, a cost should be imposed on the assessee, on account of his non-compliance attitude.

4. We 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. We note that in the assessee's case under consideration, the assessment was carried out u/s 144 r.w.s. 263 of the Act and the impugned order passed by the Ld. CIT(A), is an ex parte order and non-speaking order, therefore, We do not wish to make any comments on the merits of the grounds raised by the assessee.

5. Considering the above facts, We note that assessee has not given sufficient opportunity of being heard and could not plead his case successfully before the Ld. CIT(A). We 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. We 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, we impose a cost of Rs.2,000/- (Rupees two hundred only) on the assessee which should be deposited in the '**Prime Minister's National Relief Fund (PMNRF)**'. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter to the AO 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, we deem it fit and proper to set aside the order of the Ld. CIT(A) and remit the matter to the AO to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

Order is pronounced in the open court on 09/02/2026.

Sd/-
(DR. DINESH MOHAN SINHA)
JUDICIAL MEMBER

Sd/-
(DR. A. L. SAINI)
ACCOUNTANT MEMBER

राजकोट/Rajkot

दिनांक/ Date: 09/02/2026

Copy of the order forwarded to :

The assessee

The Respondent

CIT

The CIT(A)

DR, ITAT, RAJKOT

Guard File

By order

// TRUE COPY //

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot