

IN THE INCOME TAX APPELLATE TRIBUNAL, RAJKOT BENCH, RAJKOT
BEFORE Dr. A. L. SAINI, AM & Dr. DINESH MOHAN SINHA, JM
आयकर अपील सं./ITA No.545/RJT/2025
Assessment Year: (2018-19)
(Physical Hearing)

Vishal Majabbhai Chauhan, C/o Sarda & Sarda (CA), Sarkar 1 st Floor, Dr. Radha-Krishna Road, Opp - Rajkumar College, Rajkot - 360001, Gujarat	Vs.	The ITO, Ward – 1(3)(2), Surat
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: BGQPC9162A		
(Appellant)		(Respondent)

Appellant by	Shri Fenil H. Mehta, AR
Respondent by	Shri Sanjay Punglia, CIT-DR
Date of Hearing	02/02/2026
Date of Pronouncement	09/02/2026

आदेश / ORDER

PER DR. A. L. SAINI, AM:

Captioned appeal filed by the assessee, pertaining to Assessment Year (AY) 2018-19, is directed against the order passed by the Learned Commissioner of Income Tax (Appeals), [in short “the Id. CIT(A)”], National Faceless Appeal Centre (in short ‘the NFAC’), Delhi, dated 04.06.2025, which in turn arises out of an assessment order passed by the Assessing Officer u/s 144 r.w.s. 144B of the Income Tax Act, 1961 (hereinafter referred to as “the Act”), dated 28.04.2021.

2. At the outset, the Ld. Counsel for the assessee submitted that the order passed by the Assessing Officer is under section 144 r.w.s 144B of the Act (*ex parte order*). On appeal, before the Id. CIT(A), the

assessee could not appear and could not submit the details and documents, therefore Id. CIT(A) has also passed the *ex parte* order. The Ld. Counsel for the assessee therefore contended that now the assessee is ready to submit details and documents before the lower authorities, therefore, the matter may be remitted back to the file of Assessing Officer for fresh adjudication.

3. On the other hand, learned Departmental Representative (Id. CIT-DR) for the Revenue argued that the assessee neither appear before the Id. CIT(A) nor respond any of the notices, hence assessee should not be given further innings, therefore assessee's appeal may be dismissed.

4. We have heard both the parties. The Ld. Counsel for the assessee submitted before the Bench additional evidences, which are to be submitted before Assessing Officer. These additional evidences were also not submitted before the Ld. CIT(A). Considering the above facts, we note that assessee could not plead his case successfully before the Id. CIT(A). We also note that Ld. CIT(A) has not passed the order as per the mandate of provisions of section 250(6) of the Act. We also note that assessee did not submit entire documents and evidences before the Assessing Officer. Hence, we are of the view that one more opportunity should be given to the assessee to plead his case before the Assessing Officer. 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. Therefore, without delving much deeper into the merits of the case, in the interest of justice, we 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, we deem it fit and proper to set aside the order of the Ld. CIT(A) and remit the matter back to the file of the Assessing Officer to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

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

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

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

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

Rajkot

दिनांक/ Date: 09/02/2026

SAMANTA (On Tour)

Copy of the Order forwarded to

1. The Assessee
2. The Respondent
3. The CIT(A)
4. CIT
5. DR/AR, ITAT, Rajkot
6. Guard File

By Order

// TRUE COPY //

Assistant Registrar/Sr. PS/PS
ITAT, Rajkot