

**IN THE INCOME TAX APPELLATE TRIBUNAL  
JODHPUR BENCH, JODHPUR**

**BEFORE DR. MITHA LAL MEENA, HON'BLE ACCOUNTANT MEMBER  
AND SHRI SUDHIR PAREEK, HON'BLE JUDICIAL MEMBER**

**ITA No. 726/Jodh/2024  
(Assessment Year – 2017-18)**

<b>Manohar Singh C/o Rajendra Jain Advocate, 106, Akshay Deep Complex, 5<sup>th</sup> B Road, Sardarpura, Jodhpur - 342001 PAN No. BIQPS 5344 J</b>		<b>ACIT/DCIT, Circle, Barmer</b>
<b>Assessee by</b>	<b>Shri Rajendra Jain, Advocate and Smt. Raksha Birla, CA (Physical)</b>	
<b>Revenue by</b>	<b>Shri Lalit Kumar Bishnoi, Addl. CIT-DR (Virtual)</b>	
<b>Date of Hearing</b>	<b>28.01.2026.</b>	
<b>Date of Pronouncement</b>	<b>17.02.2026.</b>	

**ORDER**

**DR. MITHA LAL MEENA, A.M.:**

This appeal by assessee is filed against the order of National Faceless Appeal Centre [hereinafter referred to as NFAC/CIT(A)] dated 19.07.2024 with respect to Assessment Year 2017-18 challenging therein the impugned order passed in gross violation of natural principles of natural justice.

2. At the outset, the Ld. AR for the assessee submitted that the Ld. CIT(A) had issued only two notices of hearing u/s 250 of the Income Tax Act dated 14.01.2021 and 19.02.2021 during the Covid period and thereafter no notice of hearing was issued to the appellant.

3. The Ld. AR argued that the Ld. CIT(A) merely enabled the communication window on the portal on 04.11.2022 which was no stretch or imagination construed as a valid service of notice of hearing as contemplated u/s 250(1) of the Act. He contended that the CIT(A) has passed the impugned order on 06.12.2024 i.e. after a gap of nearly three years without issuing any notice of hearing to the appellant assessee. The Ld. AR argued that the impugned order was passed without granting an adequate and proper opportunity of being heard to the appellant assessee.

4. The AR has prayed the matter may be restored to the file of the Ld. CIT(A) to decide the issues on merits of the case after allowing due opportunity of being heard to the appellant assessee. The Ld. DR for the Department has no objection to the request of the assessee in restoring the matter back to the file of the Ld. CIT(A).

5. Having heard both the sides and perusal of the record, we hold that mere opening of window by Ld. CIT(A) on the portal by no stretch and imagination could construed as granting an opportunity of being heard to the appellant assessee. In our view, the manner in which the Ld. CIT(A) has concluded the proceedings by way of issuing only two notices u/s 250 of the Act during the Covid period would be not justified as it has been in gross

violation of natural justice. In view of natural justice, the Ld. CIT(A) ought to have allowed adequate opportunity of being heard to the assessee during the remaining period of three years before passing the impugned order and adjudicated the appeal of the assessee on merits of the case on each issue challenged before him.

6. We, therefore, consider it deem appropriate to sent back the matter to file of the Ld. CIT(A) with the direction to grant adequate opportunity of being heard to the assessee and decide each issue challenged in the appeal on merits of the case. At the same time, the appellant assessee shall cooperate in the fresh appellate proceedings before the Ld. CIT(A).

7. Accordingly, we remand back the matter to the file of the Ld. NFAC/ CIT(A) to adjudicate the issue challenged in the appeal afresh in accordance with law.

8. In the result, appeal is allowed for statistical purpose.

**Order pronounced in the open court on 17/02/2026.**

**Sd/-**

**(SUDHIR PAREEK)  
JUDICIAL MEMBER**

**Sd/-**

**(DR. MITHA LAL MEENA)  
ACCOUNTANT MEMBER**

**Dated : 17/02/2026.**

***Nimisha Sr. PS***

***True Copy***

Copies to :

- (1) The appellant.
- (2) The respondent.
- (3) CIT
- (4) CIT(A)
- (5) Departmental Representative
- (6) Guard File

BY ORDER,

(Asstt. Registrar),  
**ITAT, Jodhpur**