

आयकर अपीलीय अधिकरण न्यायपीठ “एक-सदस्य” मामला रायपुर में

**IN THE INCOME TAX APPELLATE TRIBUNAL
RAIPUR BENCH “SMC”, RAIPUR**

**श्री पार्थ सारथी चौधरी, न्यायिक सदस्य के समक्ष
BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER**

आयकर अपील सं./ITA No.815/RPR/2025

निर्धारण वर्ष / Assessment Year : 2018-19

S.S. Industries
Plot No.610, 611, 620, 621
Urla Industrial Area, Village: Accholi,
Dist. Raipur-492 003 (C.G.)
PAN: ACLFS9015L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Assistant Commissioner of Income Tax,
Central Circle-1, Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Yash Dhariwal, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 18.02.2026

घोषणा की तारीख / Date of Pronouncement : 18.02.2026

आदेश / ORDER**PER PARTHA SARATHI CHAUDHURY, JM**

The present appeal preferred by the assessee emanates from the order of the Ld.CIT(Appeals), Raipur-3, dated 16.12.2025 for the assessment year 2018-19 as per the grounds of appeal on record.

2. At the very outset, it is noted that as evident from Para 3.1 of the impugned order, the Ld.CIT(Appeals) vide an ex-parte order had dismissed the appeal of the assessee due to non-compliance by the assessee. For the sake of clarity, the Para 3.1 of the Ld.CIT(Appeals)'s order are extracted as follows:

“3.1 During the appeal proceedings, the appeal was fixed for hearing as under:-

S. No.	Notice u/s.	Notice issued date	Hearing fixed	Assessee reply
1.	U/s. 250	26.09.2025	13.10.2025	Adjournment
2.	U/s. 250	12.11.2025	17.11.2025	Adjournment
3.	U/s. 250	08.12.2025	15.12.2025	Adjournment

It is quite evident from the chronology of event that despite several opportunities being granted from time to time, there has been absolutely no compliance on part of the appellant to give detailed explanation regarding ground of appeal taken for A.Y. 2018-19, the appellant has shown that he is not interested in pursuing the appeal. The laws aid those who are vigilant, not those who sleep upon their rights. Under these circumstances, in my opinion the appellant is not interested in the appeal. In view of these facts, the appeal of the appellant deserves to be dismissed as it cannot be kept pending adjudication for indefinite period. It is the duty of the

appellant to make necessary arrangements for effective representation on the appointed date. Mere filing of an appeal is not enough, rather it requires effective hearing also. Therefore, the appeal is found liable for dismissal. This view is supported by the following judicial pronouncements...”

3. The Ld. Sr. DR has fairly conceded that the matter may be adjudicated denovo on merits before the first appellate authority providing one final opportunity to the assessee.

4. That since as per the factual spectrum and that an ex-parte order has been passed by the Ld. CIT(Appeals) as there was no compliance from the assessee, in such scenario, in the interest of principles of natural justice, I follow the ratio laid down by the **ITAT, “Division Bench”, Raipur** in the cases of **Brajesh Singh Bhadoria Vs. Dy./ACIT, Central Circle-2, Naya Raipur, IT(SS)A Nos. 1 to 6, 8 & 9/RPR/2025, dated 20.03.2025** wherein the Tribunal had dealt with similar issue on the same parameters of ex-parte order passed by the Ld. CIT(Appeals)/NFAC and remanded the matter back to the file of the Ld. CIT(Appeals)/NFAC. Accordingly, on same parity of reasoning and on similar terms, I set-aside the order of the Ld. CIT(Appeals) and remand the matter back to its file for denovo adjudication while complying with the principles of natural justice. At the same time, it is directed that this being the final opportunity, the assessee shall duly comply with the hearing notices from the Ld.CIT(Appeals).

5. As per the aforesaid terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes.

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

Order pronounced in open court on 18th day of February, 2026.

Sd/-
(PARTHA SARATHI CHAUDHURY)
न्यायिक सदस्य/JUDICIAL MEMBER

रायपुर / Raipur; दिनांक / Dated : 18th February, 2026.

SB, Sr. PS

आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant.
2. प्रत्यर्थी / The Respondent.
3. The Pr. CIT-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, "एक-सदस्य" बेंच, रायपुर / DR, ITAT, "SMC" Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

Senior Private Secretary
आयकर अपीलीय अधिकरण, रायपुर / ITAT, Raipur