

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.792/RPR/2025

निर्धारण वर्ष / Assessment Year : 2017-18

Gaurav Bhattar
M/s. Shree Ram Auto,
Lawan Road, Near Anand Talkies,
Baloda Bazar-493 332 (C.G.)
PAN: AEDPB4738F

.....अपीलार्थी / Appellant

बनाम / V/s.

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

.....प्रत्यर्थी / Respondent

Assessee by : None (petition filed)
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)/NFAC, dated 23.05.2025 for the assessment year 2017-18 as per the grounds of appeal on record.

2. At the time of hearing none appeared for the assessee. However, an adjournment petition has been filed by the assessee which is rejected. The matter is heard after recording the submissions of the Ld. Sr. DR and on careful perusal of the materials available on record.

3. At the very outset, it is noted that there is delay of 147 days in filing appeal before the Tribunal. That explaining the said delay, the assessee had filed condonation petition a/w. affidavit, dated 26.12.2025. The relevant paras of the said affidavit is made part of this order:

AFFIDAVIT BEFORE NOTARY PUBLIC

I, Gaurav Bhattar S/o Shri Ganesh Bhattar, aged about 46 years, presently resident of Raipur – 492001 (C.G.) hereby solemnly affirm as under:

- 1) I had filed appeal before Ld. CIT(A), NFAC, Delhi for AY 2017-18 on 23/01/2020. My counsel Sri Shree Ratan Bhattad has given his own email id [bhattadsr@gmail.com] and his own mobile number [9165470000] in form 35 for the purpose of communication. It is verifiable from Form 35.
- 2) That my counsel did not inform about any notice of hearing u/s 250 given by Ld. CIT(A), NFAC and therefore I could not know about it.
- 3) That I received a letter on 16/12/2025 by post that one penalty proceeding has been initiated against the appellant for AY 2017-18 and I have not given his reply to the show cause notice of penalty u/s 270A.
- 4) That, it is then on 16/12/2025 only, I came to know that my appeal has been dismissed by Ld. CIT(A) vide order dt. 23/05/2025.
- 5) That, I did not know about the dismissal of his appeal by Ld. CIT(A) prior to 16/12/2025.
- 6) That, immediately thereafter I appointed a new counsel and filed this appeal before this Hon'ble Bench as early as possible.

That, I am swearing this affidavit to furnish before Hon'ble Income Tax Appellate Tribunal, Raipur Bench, Raipur, in connection with filing appeal before it.

(Gaurav Bhattar)
Deponent

VERIFICATION

4. The Ld. Sr. DR did not raise any objection regarding condonation of delay involved in the present appeal.

5. Considering the contents of the delay condonation petition and the affidavit filed by the assessee and the submissions of the Ld. Sr. DR, the said delay of 147 days is condoned taking guidance from the judicial pronouncements viz. (i) **Collector, Land Acquisition Vs. Mst. Katiji & Ors, reported in 167 ITR 471 (SC)**; (ii) **Vidya Shankar Jaiswal Vs. ITO, Ward-2, Ambikapur, Civil Appeal Nos...../2025 [Special Leave Petition (Civil) Nos. 26310-26311/2024, dated 31.01.2025**; (iii)

Jagdish Prasad Singhania Vs. Additional Commissioner of Income Tax (TDS), Raipur (C.G.), TAX Case No.17/2025, dated 24.02.2025 and (iv) Inder Singh Vs. the State of Madhya Pradesh, Civil Appeal No...../2025, Special Leave Petition (Civil) No.6145 of 2024, dated 21st March, 2025 and the matter is heard on merits.

6. At the very outset, it is noted from Para 4 & 4.1 of the impugned order, the Ld.CIT(Appeals)/NFAC vide an ex-parte order had dismissed the appeal of the assessee due to non-compliance by the assessee. For the sake of clarity, Para 4 & 4.1 of the Ld.CIT(Appeals)/NFAC's order are extracted as follows:

"4. During the course of appellate proceedings, the hearing in this case was fixed on various dates and e-notices were issued to the appellant which are tabulated as below:

Notice Date	Date of hearing	Remarks
19.01.2021	02.02.2021	No response in ITBA
19.04.2024	29.04.2024	No response in ITBA
18.06.2024	25.06.2024	No response in ITBA
10.07.2024	25.07.2024	The appellant requested for adjournment
13.08.2024	28.08.2024	No response in ITBA
14.09.2024	23.09.2024	No response in ITBA
29.04.2025	14.05.2025	No response in ITBA

4.1. It is important to mention here that the appellant had filed appeal on 23.01.2020 and even after the lapse of more than 5 years and 03 months from the date of filing of appeal, the appellant has not furnished any submission related to its appeal.”

7. 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 in the interest of substantive justice.

8. That in this factual spectrum where an ex-parte order had been passed by the Ld. CIT(Appeals)/NFAC for non-compliance by the assessee, in such scenario, in the interest of principles of natural justice and judicial consistency, 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**. That on same parity of reasoning and as per similar terms, I set-aside the order of the Ld. CIT(Appeals)/NFAC 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)/NFAC.

9. That as per aforesaid terms, the grounds of appeal raised by the assessee stands allowed for statistical purposes.

10. 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