

आयकर अपीलीय अधिकरण न्यायपीठ रायपुर में।
IN THE INCOME TAX APPELLATE TRIBUNAL,
RAIPUR BENCH, RAIPUR

BEFORE SHRI PARTHA SARATHI CHAUDHURY, JUDICIAL MEMBER
AND
SHRI AVDHESH KUMAR MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.54/RPR/2026
निर्धारण वर्ष / Assessment Year : 2022-23

Shri Vikram Singh Yadu,
C-Sunita Nursery Vidham Sabha Road,
Raipur-492 001 (C.G.)
PAN: ACXPY4040M

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-3(1), Raipur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Sakshi Gopal Agrawal, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 20.02.2026

घोषणा की तारीख / Date of Pronouncement : 20.02.2026

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 10.11.2025 for the assessment year 2022-23 as per the grounds of appeal on record.

2. At the very outset, it is noted that as evident from Paras 4, 5 & 7 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, the Paras 4, 5 & 7 of the Ld.CIT(Appeals)/NFAC's order are extracted as follows:

“4. During the course of the Faceless Appeal proceedings, notices were issued to the appellant on various dates. The appellant has not filed his submission till date.

5. Written submission:

No written submission filed by the assessee till date.

7. DISCUSSION, REASON & DECISION

The following notices of hearing are issued and served on the email address of appellant as under:

S. No.	Date of issue	Compliance date	Remarks
1.	31.07.2025	12.08.2025	The appellant did not respond.
2.	08.10.2025	23.10.2025	The appellant did not respond.

There was no compliance on the part of the appellant after filing of first appeal and no communication was received from the appellant during course of the appellate proceeding till date.”

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)/NFAC as there was no compliance from the assessee, in such scenario, in the interest of principles of natural justice, we 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, we 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.

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 the open court on 20th February, 2026.

Sd/-
AVDHESH KUMAR MISHRA
(ACCOUNTANT MEMBER)

Sd/-
PARTHA SARATHI CHAUDHURY
(JUDICIAL MEMBER)

रायपुर/ RAIPUR ; दिनांक / Dated : 20th 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 CIT(Appeals)-1, Raipur (C.G.)
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, रायपुर बेंच, रायपुर / DR, ITAT, Raipur Bench, Raipur.
5. गार्ड फ़ाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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