

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 Nos.62 & 63/RPR/2026
निर्धारण वर्ष / Assessment Year : 2020-21

Smt. Nayana Nath
Prop. M/s. Nath Fuels,
01, Chikhalputi, Kondagaon,
Chhattisgarh-494 226
PAN: ABIPN6179L

.....अपीलार्थी / Appellant

बनाम / V/s.

The Income Tax Officer,
Ward-Jagdalpur (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : Shri Veekaas S Sharma, 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 captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals)/NFAC, dated 07.11.2025 & 02.01.2026 for the assessment year 2020-21 as per the grounds of appeal on record.

2. At the very outset, it is noted that as evident from Para 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, the Para 4.1 of the Ld.CIT(Appeals)/NFAC's order (ITA No.62/RPR/2026) is extracted as follows:

“4.1 During the appellate proceedings, the appellant was issued notice on 30.09.2025 requiring submission of a response. However, in the response no reply submitted and adjournment sought by the appellant without any cogent reason. The adjournment granted through notice dated 13.10.2025 with hearing date 20.10.2025 which remains un-complied. Subsequently, in the interest of natural justice on 28.10.2025 again a notice issued with hearing date 04.11.2025 in which explicitly stated: "You are requested to furnish your detailed replies on the points (mentioned in the notice) within the specified time frame mentioned in the notice. Non-compliance may result in the case being decided on merits or dismissed accordingly." It was further highlighted that timely submission of the response would ensure a fair and just examination of the appellant's case. Despite this opportunity, the appellant once again failed to comply with the notice.”

Similarly, in ITA No.63/RPR/2026, the Ld.CIT(Appeals)/NFAC vide para 4.1 had passed an ex-parte order and dismissed the appeal of the assessee due to non-compliance by the assessee. For the sake of brevity, the said para is only referred to and not being extracted.

3. The Ld. Sr. DR has fairly conceded that the matters 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 respective orders of the Ld. CIT(Appeals)/NFAC and remand the matters 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, both the appeals of the assessee are 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.