

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.846/RPR/2025**

**निर्धारण वर्ष / Assessment Year : 2018-19**

Naveen Kapoor  
Sara Bakers  
Santrabadi, Durg-491 001 (C.G.)  
PAN: AKZPK0306J

.....अपीलार्थी / Appellant

**बनाम / V/s.**

The Income Tax Officer-2(1),  
Bhilai (C.G.)

.....प्रत्यर्थी / Respondent

Assessee by : None (petition filed)  
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 17.10.2025 for the assessment year 2018-19 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 which is rejected. The matter is heard after recording the submissions of the Ld. Sr. DR and on a careful perusal of the materials available on record.

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

“7. The appellant during the appellate proceedings did not produce any details with regard to the claim of three house property as self-occupied. Further, the appellant neither submitted any documentary evidence to substantiate his claim during the assessment proceedings. During the course of appellate proceedings, the appellant was given opportunities by issuing hearing notices to press his points before the undersigned. However, the appellant remained ignorant against the notices issued by this office. From the conduct of the appellant, it is inferred that he has nothing to state against the action of the A.O and also not willing to pursue the instant appellate proceedings. Therefore, under such circumstances, the grounds raised by the appellant becomes baseless. Thus, the

ground Nos. 1 and 2 raised by the appellant are hereby dismissed accordingly.”

4. 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.

5. 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, 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)/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.

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

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

Order pronounced in open court on 20<sup>th</sup> day of February, 2026.

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

रायपुर / Raipur; दिनांक / Dated : 20<sup>th</sup> 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