

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 Nos.102, 103 & 104/RPR/2026
निर्धारण वर्ष /Assessment Years : 2020-21, 2021-22 & 2022-23**

Nimish Kumar Patel
H-103, Ward No.4, Saliha,
Bilaigarh, Baloda Bazar-493 338
PAN: DFPPP2411K

.....अपीलार्थी / Appellant

बनाम / V/s.

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

.....प्रत्यर्थी / Respondent

Assessee by : Shri Praveen Jain, CA
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 26.02.2026

घोषणा की तारीख / Date of Pronouncement : 26.02.2026

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

The captioned appeals preferred by the assessee emanates from the respective orders of the Ld.CIT(Appeals), Raipur-3, dated 04.12.2025 for the assessment years 2020-21, 2021-22 & 2022-23 as per the grounds of appeal on record.

2. At the very outset, it is noted that as evident from Page 3, Para 2 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 Page 3, Para-2 of the Ld.CIT(Appeals) order in ITA No.102/RPR/2026 for A.Y.2020-21 are extracted as follows:

“The appeal was fixed for hearing on 13.10.2025 & 24.10.2025. In response to the above the assessee has submitted an adjournment request through ITBA portal on 24.10.2025, which is as under: -

"It is respectfully submitted that due to ongoing statutory and tax audit compliances with the due date of 31st October, 2025, additional time is required to prepare a proper and comprehensive response. Hence, your honor is most humbly requested to grant 1 month time. This request being in consonance with the principles of natural justice may kindly be acceded. Submitted for kind consideration."

The adjournment request of the assessee has been considered and further hearing was fixed on 28.10.2025 vide hearing notice dt.24.10.2025. The assessee has failed to submit any reply or adjournment in response to the aforesaid notice. Again hearing was fixed on 20.11.2025 vide hearing notice dt.06.11.2025, the assessee has again failed

to submit any reply or adjournment in response to the aforesaid notice.

Thereafter the assessee never filed any reply or adjournment in response to hearing notices issued. The assessee is completely failed to submit its reply in favour of its appeal after lapse of 04 opportunities and also until the passing of this order. Therefore, it is held that the assessee firm has no interest in this appeal.”

In so far as appeals of the assessee in ITA Nos.103 & 104/RPR/2026 for A.Ys.2021-22 & 2022-23 are concerned, it is noted that as per Page 3, Para-2 of the impugned orders, the Ld.CIT(Appeals) vide an ex-parte order had dismissed the appeal of the assessee due to non-compliance by the assessee. The same are only being referred to and not extracted for the sake of brevity.

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 as per this factual spectrum that an ex-parte order has been passed by the Ld.CIT(Appeals) since there was no compliance from the assessee, in such scenario, in the interest of principles of natural justice and 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** wherein the Tribunal had dealt with similar issue on

the same parameters of ex-parte order passed by the Ld. CIT(Appeals) and remanded the matter back to the file of the Ld. CIT(Appeals). 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 his 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, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in open court on 26th day of February, 2026.

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

रायपुर / Raipur; दिनांक / Dated : 26th 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 फाइल / Guard File.

आदेशानुसार / BY ORDER,

// True Copy //

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