

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.731, 732 and 733/RPR/2025  
निर्धारण वर्ष / Assessment Years : 2013-14, 2015-16 and 2017-18

M/s. Sankalp Realities  
B-54, 3<sup>rd</sup> Floor, Madan Gopal Tower,  
VIP Estate, Shankar Nagar,  
Raipur (C.G.)-492 001  
PAN: ABCFS6391P

.....अपीलार्थी / Appellant

**बनाम / V/s.**

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

.....प्रत्यर्थी / Respondent

Assessee by : Shri R.B Doshi, CA  
Revenue by : Dr. Priyanka Patel, Sr. DR

सुनवाई की तारीख / Date of Hearing : 06.03.2026

घोषणा की तारीख / Date of Pronouncement : 06.03.2026

**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, Delhi dated 04.09.2025 for the assessment years 2013-14, 2015-16 & 2017-18 as per the grounds of appeal on record.

2. At the very outset, it is noted that as evident from Paras 4 & 5 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 of the Ld.CIT(Appeals)/NFAC's order in ITA No.731/RPR/2025 for A.Y.2013-14 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:-

Sr. No.	Date of Notice	Compliance due date	Remarks
1.	28.01.2021	12.02.2021	No compliance
2.	24.07.2024	31.07.2024	Adjournment request on 31.07.2024
3.	25.09.2024	04.10.2024	No compliance
4.	14.10.2024	21.10.2024	Adjournment request on 21.10.2024

5. It is important to mention here that the appellant had filed appeal on 28.01.2020 and even after the lapse of more than 5 years 7 months from the month of filing of appeal, the appellant has not furnished any submission related to appeal. Thus, it may be seen from above table that the appellant has been afforded with ample opportunities vide issuance of notice u/s. 250 of the I.T Act by this office but the appellant remained non responsive throughout the entire proceedings.”

In so far as appeals of the assessee in ITA Nos. 732 & 733/RPR/2025 for A.Ys.2015-16 & 2017-18 are concerned, it is noted that as per Paras 4 & 5 of the impugned orders, the Ld.CIT(Appeals)/NFAC vide an ex-parte order had dismissed the appeals 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)/NFAC since there was no compliance from the assessee, one final opportunity has been provided to the assessee wherein in absence of any evidence/material placed on record by the Revenue suggesting any deliberate or malafide non-compliance by the assessee, it has been always held that the tax payer assessee was prevented due to the reasons beyond its control for such non-compliance.

In such scenario, in the interest of principles of natural justice and consistency, 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, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 6<sup>th</sup> March, 2026.

Sd/-  
**AVDHESH KUMAR MISHRA**  
**(ACCOUNTANT MEMBER)**

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

रायपुर/ RAIPUR ; दिनांक / Dated : 6<sup>th</sup> March, 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.