



IN THE INCOME TAX APPELLATE TRIBUNAL  
NAGPUR 'SMC' BENCH, NAGPUR

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.23/NAG/2026

Assessment Year : 2019-20

Vaishali Gunvantrao Jawlkar, Ward No.3, Nadgaon, Khandeshwar, Amravati-444708, Maharashtra PAN: CCDPJ1495F	Vs.	Income Tax Officer, Ward-3, Amravati
Appellant		Respondent

Appellant by	:	None
Respondent by	:	Shri Surjit Kumar Saha (Virtual)
Date of hearing	:	13.03.2026
Date of pronouncement	:	27.03.2026

**आदेश / ORDER**

The captioned appeal at the instance of assessee pertaining to A.Y. 2019-20 is directed against the order dated 12.11.2025 framed by National Faceless Appeal Centre, Delhi (NFAC) arising out of Assessment Order dated 21.03.2024 passed u/s. 147 r.w.s.144 r.w.s.144B of the Income Tax Act, 1961 (in short 'the Act').

2. When the case called for, none appeared on behalf of the assessee despite due service of notice of hearing. I therefore proceed to adjudicate the appeal *ex parte qua* assessee with the assistance of ld. Departmental Representative.

3. I have heard the ld. DR and perused the record placed before me. On perusal of Ground No.2 raised by the assessee, I observe that the impugned order is *ex parte* and the prayer of the assessee is to provide one more opportunity to go before ld.CIT(A) for necessary re-adjudication of the issues raised in



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the instant appeal to which Id. DR raised no objection. I therefore under the given facts and circumstances and considering the Ground No.2 raised by the assessee deem it appropriate to remit back the issues raised by the assessee arising out of the additions made by the Assessing Officer in the Best Judgment assessment for A.Y. 2019-20. Needless to mention that Id.CIT(A) in the set aside proceedings shall provide reasonable opportunity of hearing to the assessee and consider the documents/evidences to be filed by the assessee. Assessee is directed to update email and contact details on the ITBA portal. Assessee is also directed to remain vigilant and not to take adjournment unless otherwise required for reasonable cause, failing which the Id.CIT(A) shall be free to proceed in accordance with law. Findings of the CIT(A)/NFAC are set aside and Grounds of appeal raised by the assessee are allowed for statistical purposes.

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

Order pronounced on this 27<sup>th</sup> day of March, 2026.

Sd/-  
**(MANISH BORAD)**  
**ACCOUNTANT MEMBER**

Nagpur/ दिनांक / Dated : 27<sup>th</sup> March, 2026.

*Satish*



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**आदेश की प्रतिलिपि अग्रेषित / Copy of the Order forwarded to :**

1. **अपीलार्थी** / The Appellant.
2. **प्रत्यर्थी** / The Respondent.
3. The Pr. CIT concerned.
4. **विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, नागपुर SMC बेंच, नागपुर** / DR, ITAT, "Nagpur SMC Bench, Nagpur
5. **गार्ड फ़ाइल** / Guard File.

**आदेशानुसार / BY ORDER,**

// True Copy //

Assistant Registrar,  
आयकर अपीलीय अधिकरण, नागपुर/ ITAT, Nagpur