



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

BEFORE DR.MANISH BORAD, ACCOUNTANT MEMBER

आयकर अपील सं. / ITA No.119/NAG/2026

Assessment Year : 2020-21

Ravindra Sharadrao Dushettiwar, C/O Gayatri Kirana Stores Abdullah Nagar, Hinganghat New Yeshwant Nagar Wardha-442301, Maharashtra PAN: AEXPD9903J	Vs.	Income Tax Officer Ward-1, Wardha
Appellant		Respondent

Appellant by	:	Shri Darshana Bhaiya (through virtual)
Respondent by	:	Shri Surjit Kumar Saha (Virtual)
Date of hearing	:	18.03.2026
Date of pronouncement	:	27.03.2026

आदेश / ORDER

The captioned appeal at the instance of assessee pertaining to A.Y. 2020-21 is directed against the order dated 12.01.2026 framed National Faceless Appeal Centre (NFAC) Delhi arising out of Assessment Order dated 09.12.2024 passed u/s.147 r.w.s144 r.w.s.144B of the Income Tax Act, 1961 (in short 'the Act').

2. I have heard the rival contentions and perused the record placed before me. Admittedly, the impugned order passed by ld.CIT(A) is *exparte* as the assessee failed to appear on the given dates of hearing. Main grievance of the assessee is for affording one more opportunity to go before ld.CIT(A) to which ld. DR has raised no objection. Since ld.CIT(A) has passed *exparte* order and has not dealt with merits of the case, I in the larger interest of justice being fair to both the parties deem



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it appropriate to restore the issues raised in the instant appeal to the file of ld.CIT(A) for afresh adjudication as contemplated u/s.250(6) of the Act after considering the documents to be filed by the assessee. Needless to mention that ld.CIT(A) in the set aside proceedings shall provide reasonable opportunity of hearing to 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 ld.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.

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

Order pronounced on this 27th day of March, 2026.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Nagpur/ दिनांक / Dated : 27th 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