

IN THE INCOME TAX APPELLATE TRIBUNAL,
GUWAHATI BENCH, E-COURT AT KOLKATA
BEFORE SHRI A.T, VARKEY, JM & DR. A.L. SAINI, AM

ITA No. 82/Gau/2018
(Assessment Year: 2013-14)

Shri Maheswar Bhuyan PAN: AWTGPB 2180M	Vs.	ITO, Ward-1, Tezpur
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

Appellant by : Shri P. C. Bhothra, Advocate
Revenue by : Shri H.R Singh, JCIT, Id. Sr.DR

सुनवाई की तारीख / Date of Hearing : 16/05/2019
घोषणा की तारीख/Date of Pronouncement: 12/06/2019

आदेश / O R D E R

Per Dr. A. L. Saini, AM:

The captioned appeal filed by the assessee , pertaining to assessment year 2013-14, is directed against the order dated 22.12.2017 passed by the Commissioner of Income Tax (Appeal)-1, Guwahati, which in turn arises out of an assessment order passed by the Assessing Officer u/s 143(3)/147 of the Income Tax Act, 1961 (in short the 'Act') dated 28.11.2016.

2. We have heard both the parties and perused the materials available on record.

3. At the outset itself, the Id. Counsel for the assessee assailed the impugned order by contending that the assessee could not represent his case before Ld. CIT(A) and the Id. CIT(A) passed an ex-parte order. The Id. CIT(A) without considering the merit of the grounds raised by the assessee passed the impugned order ex parte. The Id. Counsel contended that in the interest of justice, another

opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee.

4. The ld. DR on the other hand has not controverted the contention of the ld. Counsel for the assessee.

5. Considering the facts and circumstances of the case, we note that Ld. CIT(A) passed his order ex parte without considering assessment records. We note that ld CIT(A) did not consider the appeal of the assessee on merits. We are of the view that one more opportunity should be given to the assessee to plead his case before the ld CIT(A). Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the ld. CIT(A) and remit the matter back to the file of the ld. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is treated as allowed.

6. In the result, the appeal of the assessee is allowed for statistical purposes.
Order pronounced in the open court on this 12/06/2019.

Sd/-
(A.T. Varkey)
न्यायिक सदस्य /
JUDICIAL MEMBER

Sd/-
(A. L. Saini)
लेखा दस्य /
ACCOUNTANT MEMBER

कोलकाता /Kolkata;
Dated: 12/06/2019
*PP, Sr.PS

आदेश की प्रतिलिपि अद्येषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant- Shri Maheswar Bhuyan Vill Bamunipathar, Biswanath Charali, Dist: Biswanath, Assam.
2. प्रत्यर्थी / The Respondent.- ITO, Ward-1, Tezpur, Assam.
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR, ITAT, Gauhati
6. गार्ड फाईल / Guard file.

//True Copy//

By Order

Assistant Registrar/Sr.PS
I.T.A.T, Kolkata Benches,
Kolkata.