



**IN THE INCOME TAX APPELLATE TRIBUNAL,  
PATNA BENCH, PATNA**

**BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER  
AND LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

**ITA No.83/Pat/2019**  
Assessment Year : 2014-15

Kumari Ashiki Patel, Flat No.302, City Heart Apartment, C/O. K.K.Mandal Opp. Bhumi Vikash Bank, Budh Marg, Patna	Vs.	ITO, Ward 4(5), Patna
PAN/GIR No.BVIPP 5532 N		
<b>(Appellant)</b>	..	<b>( Respondent)</b>

Assessee by : Shri Shikesh Jha, AR  
Revenue by : Shri Ajay Kumar, DR

Date of Hearing : 28/06/ 2019  
Date of Pronouncement : 28/06/ 2019

**ORDER**

**Per Bench**

This is an appeal filed by the assessee against the order of the CIT(A)-2, Patna dated 29.1.2019 for the assessment year 2014-15.

2. At the outset, Learned A.R. of the assessee submitted that the CIT(A) has passed order ex parte without giving proper opportunity of hearing to the assessee. He prayed before us that

one more opportunity may be granted to the assessee to putforth his case before the CIT(A).

3. Learned D.R. opposed the prayer of Learned A.R. of the assessee on the ground that several opportunities have been provided to the assessee.

4. Having heard the rival submissions, we find from the impugned order that the CIT(A) has fixed for hearing on 24.7.2018, 5.11.2018, 21.12.2018 and 18.1.2019 but the assessee failed put in appearance before him. However, before us, Learned A.R. requested to give one more opportunity to the assessee. Therefore, in order to render substantial justice, we remit the matter back to the file of the CIT(A) to give another opportunity to the assessee with a direction to redecide the appeal after giving proper opportunity to the assessee. The assessee is also directed to appear suotomo before the CIT(A) after receipt of this order and file the relevant documents for adjudication of the assessee by the CIT(A). We order accordingly.

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

Order pronounced on 28/06/2019.

Sd/-

**(Laxmi Prasad Sahu)**  
**ACCOUNTANT MEMBER**

sd/-

**(Chandra Mohan Garg)**  
**JUDICIALMEMBER**

Patna; Dated 28/06/2019  
B.K.Parida, SPS

**Copy of the Order forwarded to :**

1. The Appellant : Kumari Ashiki Patel, Flat No.302, City Heart Apartment, C/O. K.K.Mandal Opp. Bhumi Vikash Bank, Budh Marg, Patna
2. The Respondent. ITO, Ward 4(5), Patna
3. The CIT(A)-2, Patna
4. Pr.CIT-2, patna
5. DR, ITAT, Patna
6. Guard file.  
//True Copy//

**By order**

Sr. pvt.secretary  
**ITAT, Patna**