

आयकर अपीलिय अधीकरण, खंडपीठ गुवाहाटी ,
IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.525/Gau/2013
Assessment Year :2006-07

Mahendra Kr. Jain C/o M/s Binod Store, G.S. Road, Dimapur, Nagaland, Pin-797112 [PAN No.ABZPJ 0051 G]	V/s.	ACIT, Circle-Imphal Manipur
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri Anil, Kr. Agarwala, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri Sandeep Sengupta, JCIT-DR
सुनवाई की तारीख/Date of Hearing	03-07-2019
घोषणा की तारीख/Date of Pronouncement	13-09-2019

आदेश /ORDER

PER BENCH:-

This assessee's appeal for assessment year 2006-07 arises against the Commissioner of Income Tax (Appeals)-Guwahati's order dated 02.01.2013 passed in case No.Imp-2/2011-12, in proceedings u/s 144 r.w.s143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the sides. Case file perused.

2. It transpires during the course of hearing that the CIT(A) has passed his lower appellate order *ex parte* without foregoing the delay in issue in the lower appeal. The Revenue's case during the course of hearing is that the assessee's lower appeal filed on 06.06.2011 was hopelessly time barred since filed against the Assessing Officer's assessment order dated 29.12.2008. We

notice from the CIT(A)'s observation in **para-2** that the assessee had filed his letter explaining reasons of the above stated delay to various personal security aspects. Learned CIT(A) has proceeded to decline the same without giving any further opportunity of hearing to the taxpayer. All these facts sufficiently indicate that the assessee has been deprived of his opportunity pursue his lower appellate proceedings. Learned Departmental Representative fails to dispute all these clinching facts before us. We therefore deem it appropriate in larger interest to restore the assessee's instant appeal for afresh adjudication with three effective opportunities of hearing as per law.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in accordance with Rule 34(3) of the ITAT Rules by putting on Notice Board on 13/09/2019

Sd/-
(लेखा सदस्य)
(A.L.Saini)
(Accountant Member)
Guwahati,
*Dkp

Sd/-
(न्यायिक सदस्य)
(S.S.Godara)
(Judicial Member)

दिनांक:- 13/09/2019 गूवाहाठी ।

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Mahendra Kr. Jain C/o M/s Binod Store, G.S. Road, Dimapur Nagaland, Pin-797112
2. प्रत्यर्थी/Respondent-ACIT, Circle-Imphal, Monipur
3. संबंधित आयकर आयुक्त गूवाहाठी / Concerned CIT Guwahati
4. आयकर आयुक्त- अपील / CIT (A) Guwahati
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, गूवाहाठी खंडपीठ / DR, ITAT, Guwahati
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary (on tour)
आयकर अपीलीय अधिकरण,
गूवाहाठी ।