

## **आयकर अपीलीय अधिकरण,पटना न्यायपीठ,पटना**

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

श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य एवं श्री एल.पी.साहु, लेखा सदस्य के समक्ष ।

**BEFORE SHRI CHANDRA MOHAN GARG, JM & SHRI L.P.SAHU, AM**

**आयकर अपील सं./ITA No.52/PAT/2019**

**(निर्धारण वर्ष / Assessment Year :2013-2014)**

Rambha Devi, Prop: M/s Medicine Home, Rosera, Samastipur-848210	Vs.	ITO, Ward-3(4), Samastipur
स्थायी लेखा सं./PAN No. : <b>AHDPD 2785 K</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri K.N.Prasad, AR
राजस्व की ओर से /Revenue by	:	Shri Supriya Biswas, JCIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	<b>18/09/2019</b>
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	<b>19/09/2019</b>

### **आदेश / O R D E R**

#### **Per Bench:**

This appeal is filed by the assessee assailing the order of Commissioner of Income Tax (Appeals), Muzaffarpur, dated 17.01.2019 for the assessment year 2013-2014.

2. At the outset, Id. AR submitted that the CIT(A) has passed the *ex-parte* order without providing any opportunity of hearing. Therefore, the Id. AR prayed for an opportunity to represent its case before the CIT(A).

3. On the other hand, Id. DR relied on the orders of lower authorities.

4. We have heard the rival submissions of both the parties and perused the relevant material placed in the record of the Tribunal. We find that the Id. CIT(A) has passed the impugned order *ex-parte*. Id. AR

before the Bench submitted that the assessee may be provided one more opportunity to substantiate its claim before the CIT(A). Considering the facts and circumstances of the case and in the interest of justice and fair-play, there will be no prejudice to the Revenue if one more opportunity be granted to the assessee to represent its case before the CIT(A). Accordingly, we restore the appeal of the assessee to the file of CIT(A) to pass a speaking and reasoned order considering the findings of AO and the submissions of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is also directed to cooperate with the CIT(A) in early disposal of the case.

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

Order pronounced in the open court on 19/09/2019.

**Sd/-  
(L.P.SAHU)**

लेखा सदस्य / ACCOUNTANT MEMBER

**Sd/-  
(C.M.GARG)**

न्यायिक सदस्य / JUDICIAL MEMBER

**पटना / Patna; दिनांक Dated 19/09/2019**

*Prakash Kumar Mishra, Sr.PS(on tour)*

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

1. अपीलार्थी / The Appellant- .
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT, Patna
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

**(Senior Private Secretary)  
ITAT Patna Bench, Patna**