

**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.333/PAT/2018**

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

Prem Prakash Nand, House No.02, Sudha Sadan, A.P.Colony, Rampur, Gaya	Vs.	DCIT, Circle-3, Gaya
स्थायी लेखा सं./PAN No. : <b>ABEPN 1625 M</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
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)-1, Patna, dated 09.07.2018 for the assessment year 2013-2014.

2. As per the office note, there is a delay of 99 days in filing the present appeal. The assessee has filed an application for condonation of delay. We have gone through the application of the assessee and found that there is sufficient cause for delay in filing the present appeal by the assessee. Ld. DR has no objection for condonation of delay. Accordingly, we condone the delay and appeal is heard finally.

3. None appeared on behalf of the assessee even the case was called for second round of hearing. Therefore, we proceeded to dispose off the

appeal of the assessee after considering the submissions of Id.DR and the material evidence available on record.

4. On careful consideration of the submissions of Id. DR and perusing the relevant material placed in the record of the Tribunal along with the orders of both the authorities below, at the outset, we find that the Id. CIT(A) has passed the impugned order ex-parte. 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 Assessing Officer and submissions of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is also directed to cooperate with the CIT(A) positively for 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.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

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