

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

Before **Shri S.S, Godara, Judicial Member**

**ITA No.17 & 18/Gau/2019**  
Assessment Year:2013-14

Reema Chorariya O.P. Bhansali And Co/o. New Shree Vishnu Bazar, A.T. Road, Annex, Nr. Rly Gate-4, Guwahati-781001 [PAN No.AHPPC 2834 E]		
Naven Kumar Choraria O.P.Bhansali And Co. New Shree Vishnu Bazar, A.T. Road, Anne, Nr. Rly. Gate- 4, Guwahati-781001 [PAN No.ALBPC 8712 B]	बनाम/ V/s.	Income Tax Officer, Ward-4(3), 5 <sup>th</sup> Floor, Aaykar Bhawan, G.S. Road, Guwahati- 781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.19/Gau/2019**  
Assessment Year:2014-15

Eastern Tea Brokers Pvt. Ltd., 191, Voltas Building, M.R. D. Road, Chandmari, Guwahati-781003 [PAN No.AAACE 4681 J]	बनाम/ V/s.	DCIT, Circle-3, Aayakar Bhawan, G.S. Road, Christian Basati, Guwahati Pin- 781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.38 & 39/Gau/2019**  
Assessment Years:2009-10 &  
2010-11

Golaghati Welfare Society, Golaghati, Bishalgarh, Tripura-799102 [PAN No. AABTG 4686 R]	बनाम/ V/s.	Income Tax Officer, Ward-2(4), Exemption, Shillong
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.96/Gau/2019**  
Assessment Year:2015-16

Rekha Goenka C/o M/s Goenka Readymades, S.S. Road, Fancy Bazar, Guwahati- 781001 [PAN No.ACKPG 5739 N]	बनाम/ V/s.	DCIT, Circle-4 Aaykar Bhawan, 502, Fifth Floor, Christian Basti, G.S. Road, Guwathi-781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.179/Gau/2019**  
Assessment Year:2011-12

M/s C-Nine Food Products Pvt. Ltd., B-7, H.M. Market, T.RP. Road, Fancy Bazar, Guwahati-781001 [PAN No.AACCC 5868 R]	बनाम/ V/s.	Income Tax Officer Ward-4(1), Room No. 501, 5 <sup>th</sup> Floor, Aaykar Bhawan, Christiana Basti, G.S. Road, Guwahati-781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.182/Gau/2019**  
Assessment Year:2014-15

Abhijit Auto Agency India Pvt. Ltd., 1 <sup>st</sup> Floor, ABC House, T.R Phookan Road, Fancy Bazar, Guwahati- 781001	बनाम/ V/s.	DCIT, Circle-3 Aaykar Bhawan, G.S. Road, Guwahati- 781005
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[PAN No.AAHCA 7584 K]		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.185/Gau/2019**  
Assessment Year:2014-15

M/s Pradip Kumar Jain & Sons (HUF), C/o Arihant Marketing G.S., Road, Dimapur, Nagaland-797112 [PAN No.AAGHP 7207 N]	बनाम/ V/s.	Income Tax Officer Ward-1, Dimapur, Purana Bazar, New Colony, Dimapur, Nagaland-797112
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.253/Gau/2019**  
Assessment Year:2016-17

Dungarmal & Sons C/o H.M. Varma &Co. Khaliamari Road, Dibrugarh-786001, Assam-786001 [PAN No.AAGFD 2926 E]	बनाम/ V/s.	ACIT, Circle-1, Pushkara House, N.H. 37, Natun Gaon, P.O. Mohanghat, Dibrugarh-786008
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.255/Gau/2019**  
Assessment Year:2015-16

Namita Sarkar C/o Ruma Engineering Adagoodam, Udalbakra Lokhra Road, Guwahati-781034 [PAN No.AOKPS 6893 K]	बनाम/ V/s.	Income Tax Officer Ward-3(5), Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati-781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.210/Gau/2018**  
Assessment Year:2010-11

Muruli Chandra Deka C/o Bhupen Deka, Nr. Graphics Studio, Opp. Assam Gramin Vikash Bank, A.K. Deb Road, Gorchuck, Gauwahati- 781035 [PAN No.AJEPD 5507 C]	<u>बनाम/</u> V/s.	Income Tax Officer, Ward-1, Tinsukia-786125
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.181/Gau/2019**  
Assessment Year:2011-12

Giridhari Lal Agarwala C/o Banwarilal Agarwala, Mankachar Bazar Area, P.O. Mankachar, Dist. Dhubri, Assam-783131 [PAN No.ADTPA 5402 F]	<u>बनाम/</u> V/s.	DCIT, (CPC), Bangalore, Post Box No.2 Electronic City Post Office,Bangalore- 560500
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.91/Gau/2019**  
Assessment Year:2014-15

Santanu Chakraborty, O/O Chief Engineer, Eastern Zone, PWD, Arunachal Pradesh-791111 [PAN No.AEQPC 5760 B]	<u>बनाम/</u> V/s.	Income Tax Officer, Ward-Itanagar, Camp Office North Lakhimpur, Borah Complex, DK Road, North Lakhimpur, Assam-787001
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

सुनवाई की तारीख/Date of Hearing	11-07-2019
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आवेदक की ओर से/By Assessee	None
राजस्व की ओर से/By Revenue	Shri A.K. Bhardwaj, Addl. CIT-DR

**ITA No.35/Gau/2019**  
Assessment Year:2016-17

Kavita Chokhani C/o Rahul Raj Jain & Co. H. No.15, 1 <sup>st</sup> Floor, Bye Lanae- 2, Shaktigarh Path, Bhangagarh, G.S. Road, Guwahati-781005 [PAN No. ADZPC 4882 A]	बनाम/ V/s.	DCIT, Circle-3 Aayakar Bhawan, Christian Basti G.S. Road, Guwahari- 781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

**ITA No.140 & 141/Gau/2019**  
Assessment Years:2010-11 &  
2015-16

Rashmi Tie Up Pvt. Ltd., C/o Rahul Raj Jain & Co. H. No. 15, 1 <sup>st</sup> Floor, Bye Lane-2, Shaktigarh Path, Bhangagarh, G.S. Road, Guwahati-781005 [PAN No. AABCR 6269 C]	बनाम/ V/s.	ACIT (OSD), Ward- 4(1), P-7, Chowringhee Square, 8 <sup>th</sup> Floor, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

सुनवाई की तारीख/Date of Hearing	11-07-2019
आवेदक की ओर से/By Assessee	Shri Rahul Raj Jain, FCA
राजस्व की ओर से/By Revenue	Shri A.K. Bhardwaj, Addl. CIT-DR

**ITA No.102/Gau/2019**  
Assessment Year:2012-13

Lakshmi Devi Prajapat	बनाम/	DCIT, Circle-2,
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Dosi Bhawan, Flat No.4A, G.S. Road, Paltan bazaar, Guwahati-781008 [PAN No.AEFPP 0592 K]	V/s.	Aaykar Bhawan, G.S. Road, Christian Basti, Guwahati- 781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

सुनवाई की तारीख/Date of Hearing	11-07-2019
अपीलार्थी की ओर से/By Appellant	Shri Anil Kr. Agarwala, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Bhardwaj, Addl. CIT-DR

**ITA No.113/Gau/2019**  
Assessment Year:2011-12

Don Bosco Technical School, Gota Nagar, Maligaon, Guwahati- 781011 [PAN No.AAATF 1132 E]	बनाम/ V/s.	Commissioner of Income Tax, Circle-2, Aaykar Bhawan, G.S. Road, Christian Basti, Guwahati-781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

सुनवाई की तारीख/Date of Hearing	11-07-2019
अपीलार्थी की ओर से/By Appellant	Shri B.K.Bhattacharjee, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Bhardwaj, Addl. CIT-DR

**ITA No.187/Gau/2019**  
Assessment Year:2012-13

M/s Purvanchal Communication Pvt. Ltd., 4 <sup>th</sup> Floor, Bordoichilla Bhawan (K) G.S. Road, Bhangagarh, Guwahati- 781005 [PAN No.AADCP 9185 B]	बनाम/ V/s.	DCIT, Circle-3, Aaykar Bhawan, Christian Basti, G.S. Road, Guwahati- 781005
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

सुनवाई की तारीख/Date of Hearing	11-07-2019
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अपीलार्थी की ओर से/By Appellant	Shri Kishor Jain, CA
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Bhardwaj, Addl. CIT-DR

**ITA No.292/Gau/2019**  
Assessment Year:2011-12

Shri Medi Ram Dodum, S/o Arung Dodum, H. No. 26, D Sector, Papum Pare, Itanagar, Arunachal Pradesh-791111 [PAN No.APRPD 4130 Q]	बनाम/ V/s.	Income Tax Officer Ward-1, Aayakar Bhawan, Bordoloi Nagar, Tinsukia, Asam-786125
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri S.P. Bhati,
प्रत्यर्थी की ओर से/By Respondent	Shri A.K. Bhardwaj, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	11-07-2019
घोषणा की तारीख/Date of Pronouncement	10-10-2019

### आदेश /O R D E R

These nineteen assesseees' have filed their instant appeal(s) in the above stated specified assessment year(s) 2009-10 to 15-16 against the Commissioner of Income-tax (Appeals) respective order(s) involving proceedings u/s. 143(3) 143(3), r.w.s. 147, 153A r.w.s. 143(3) and Sec. 154 r.w.s. 143(3) as the case may be of the Income Tax Act, 1961; in short 'the Act'.

2. I notice at the outset that in ITA No.182/Gau/2019 suffers from a delay of seventy days in filing. The assessee has filed a condonaton petition stating reasons thereof to circumstances beyond control. The Revenue fails to dispute all these solemn averments. I therefore condone the impugned delay of seventy days as neither intentional nor deliberate. The same stands condoned. The main case is now taken up for adjudication on merits.

I have heard the learned departmental representative and gone through the assesseees' grievance(s) raised in their respective cases.

3. It transpires during the course of hearing that the CIT(A)'s order(s) under challenge in all these cases have been passed ex parte whilst affirming the Assessing Officer's action(s) making various disallowance(s) / addition(s). Learned departmental representative fails to dispute that the CIT(A)'s orders under challenge nowhere deal with merits of the issue(s) requiring framing of points of determination followed by a detailed adjudication as contemplated u/s.250(6) of the Act. I therefore deem it appropriate that larger interest of justice would be served in case all the issues raised herein at assessee's behest are restored back to the CIT(A) for afresh adjudication as per law within three effective opportunities of hearing. I order accordingly. Consequential lower appellate proceedings to follow as per law.

4. These assessee's appeal(s) are allowed for statistical purposes in foregoing terms. ***A copy of this common order be placed in the respective case file(s).***

Order pronounced in accordance with Rule 34(3) of the ITAT Rules by putting  
on Notice Board 10/10/2019 Sd/-

(S.S. Godara)  
Judicial Member

Guwahati  
\*Dkp/Sr.PS

दिनांक:- 10/10/2019

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

1. आवेदक /Assessee-Reema Chorariya/Naveen Kr. Choraria O.P. Bhansali And  
Co. New Shree Vishnu Bazar, A.T. Road, Annex, Nr. Rly.  
Gate No.4 Guwahati-781001/ Eastern Tea Brokers Pvt. Ltd.,  
191, Voltas Building, M.R.D Road, Chandmari, Guwahati-  
781003/ Golaghati Welfare Society, Bishalgarh, Tripura-  
799102 / Smt. Rekha Goenka, C/o M/s Goenka Readymade,  
S.S. Road, Fancy Bazar, Guwahati-781001 / M/s C-Nine Food  
Products Pvt. Ltd., B-7, H.M. Market, T.R.P Road, Fancy  
Bazar, Guwahati-781001 / Abhijit Auto Agency India Pvt.  
Ltd., 1<sup>st</sup> Floor, ABC House T.R. Phookan Road, Fancy Bazar,  
Guwahati-781001 / M/s Pradip Kumar Jain & Sons (HUF), C/o  
Arihant Marketing G.S. Road, Dimapur, Nagaland-797112 /  
Dungarmal & Sons C/o H.M. Varma & Co. Khaliamari, Road,  
Dibrugarh-786001, Assam / Namita Sarkar C/o Ruma  
Engineering Adagoodam, Udalbakra Lokhra Road,  
Guwahati-781034 / Muruli Chandra Deka, C/o Bhupen Deka,  
Nr. Graphics Studio, Opp. Assam Gramin Vikash Bank, A.K.  
Deb Road, Gorchuck, Gauhati-781035/ Giridhari Lal Agarwala  
C/o Banwarilal Agarwala, Mankachar Bazar Area, P.O.



Mankachar, Dist. Dhubri, Assam-783131 / Kavita Chokhani /  
Rashmi Tie Up Pvt. Ltd. C/o Rahul Raj Jai & Co. H.No.15, 1<sup>st</sup>  
Floor, Bye Lane-2, Shaktigarh Path, Bhangagarh, G.S. Road  
Guwahti-781005 / Lakshmi Devi Prajapat, Dosi Bhawan, Flat  
No.4A, G.S. Road, Paltan Bazar, Guwahati-781008 / Don Bosco  
Technical School Gota Nagar, Maligaon Guwahati-781011 /  
M/s Purvanchal Communication Pvt. Ltd., 4<sup>th</sup> Floor, Bordoichilla  
Bhawan (K) G.S. Road, Bhangagarh Guwahati-781005 /  
Shri Medi Ram Dodum, S/o Arung Dodum, H. No.26, D  
Sector, Papum Pare, Itanagar, Arunachal Pradesh-791111 /  
Santanu Chakraborty O/O Chief Engineer, Eastern Zone, PWD  
Arunachal Pradesh, 781111

2. राजस्व /Revenue-Income Tax Officer, Ward-4(3), 5<sup>th</sup> Floor, Aaykar Bhawan, G.  
S. Road, Guwahati-781005/ DCIT, Cir-3, Aayakar Bhawan,  
G.S. road, Christian Basti, Guwahati-781005 / ITO Ward-2(4)  
Exemption, M.G. Road, Aayakar Bhawan Shillong-793001/  
DCIT, Circle-4, Aaykar Bhawan, 502 Fifth Floor, Christian  
Basti, G.S. Road, Guwahati-781005 / ITO Ward-4(1), R.No.  
501, 5<sup>th</sup> Floor, Aaykar Bhawan, / Christian Basti, G.S. Road,  
Guwahati-781005 / DCIT,Circle-3, Aaykar Bhawan, G.S  
Road, Guwahati-781005 / ITO Ward-1, Purana Bazar,  
New Colony, Dimapur, Nagaland-797112 / ACIT, Cir-1,  
Pushkara House, N.H 37, Natun Gaon, P.O. Mohanghat,  
Dibrugarh-786008 / ITO Ward-3(5), Aayakar Bhawan,  
Christanbasti, G.S. Road Guwahati-781005 / ITO, Ward-1,  
Tinsukia-786125 / DCIT, (CPC), P.ost Box No.2 Electronic  
City Post Office Bangalore-560500 / DCIT, Circle-3 Aayakar  
Bhawan, Christian Basati G.S. Road Guwahati-781005 /  
ACIT(OSD), Ward-4(1), P-7, Chowrighee Square, 8<sup>th</sup> Floor  
Kolkata-700 069 / DCIT, Cir-2, / DCIT, Circle-3, Aaykar  
Bhawan, G.S. Road, Christian Basti Guwahati-781005 /  
ITO Ward-1, Tinsukia, Aayakar Bhawan, Bordoloi Nagar  
Tinsukia, Asam-786125 / ITO, Wd-Itanagaraa, Camp Office  
North Lakhimpur, Borah Complex, DK Rd, North Lakhimpur
3. संबंधित आयकर आयुक्त गृवाहाठी / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण गृवाहाठी / DR, ITAT, Guwahati
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary (on Tour)  
आयकर अपीलीय अधिकरण, गृवाहाठी ।