

**IN THE INCOME TAX APPELLATE TRIBUNAL
GAUHATI BENCH "E" COURT AT KOLKATA**

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

ITA No.38 & 55/Gau/2018
Assessment Years :1993-94 & 1992-93

Dr. Prem Saran H.No.1, Bagheswari Path, Near Bagheswari mandir, Dilip Huzuri Path, Sorumotoria, Dispure, Guwahati-781006 [PAN No.AWCPS 4596 H]	V/s.	Asst. Commissioner of Income Tax, Circle-1, Aayakar Bhawan,G.S.Road, Christian Bati, Guwahati-781005
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

आवेदक की ओर से/By Assessee	Shri D.K.Biswas, Advocate
राजस्व की ओर से/By Revenue	Shri Amitava Sen, JCIT-DR
सुनवाई की तारीख/Date of Hearing	11-12-2019
घोषणा की तारीख/Date of Pronouncement	18-12-2019

आदेश /ORDER

PER BENCH:-

These two assessee's appeals for assessment year(s) 1993-94 & 1992-93 arise against the Commissioner of Income Tax (Appeals)-1 Guwahati's separate orders all dated 22.12.2017 passed in case Nos. Guwa-09/2002-03/ &Guwa-10/2002-03134 involving proceedings u/s 143 r.w.s 147 of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file(s) perused.

2. It transpires during the course of hearing that the CIT(A)'s order(s) under challenge have been passed *ex parte* against the assessee. The Revenue's case before us is that he has considered all factual and legal aspects in his speaking order(s) under challenge. We find that there is no indication in either of the two lower appellate order(s) as to whether the

assessee had been actually served the relevant notice of hearing or not. We therefore deem it appropriate in larger interest of justice that all the issue(s) raised in both these appeal(s) deserve to be restored back to the CIT(A) for afresh adjudication on merits. We order accordingly. The assessee shall appear himself or by his authorized representative before the CIT(A) on or before **30.04.2020** alongwith a copy of this order for further proceedings failing which our instant remand direction shall vacated.

3. These two assessee's appeals ITA No.38/Gau/2018 & ITA No.55/Gau/2018 are allowed for statistical purposes in above terms. **A copy of the instant common order be place in the respective case file(s).**

Order pronounced in the open court 18/12/2019

Sd/-
(A.L.Saini)
(Accountant Member)
Kolkata,
*Dkp

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

दिनांक:- 18/12/2019 कोलकाता/।

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

1. आवेदक /Assessee-Dr. Prem Saran H.No.1,Bagheswari Path, Nr. Bagheswari Mandir
Dilip Huzuri Path,Sorumotoria, Dispur, Guwahati-781006
2. राजस्व /Revenue-ACIT, Circle-1, Aayakar Bhawan, G.S. Road, Christian Basti,
Guwahati-781005
3. संबंधित आयकर आयुक्त / Concerned CIT Guwahati
4. आयकर आयुक्त- अपील / CIT (A) Guwahati
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Guwahati
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary, Head of
Office/DDO
आयकर अपीलीय अधिकरण,
गूवाहाठी ।