

**IN THE INCOME TAX APPELLATE TRIBUNAL  
'E' COURT, KOLKATA**

[Before Shri J. Sudhakar Reddy, Accountant Member and Shri Aby T. Varkey, Judicial Member]

**I.T.A. No. 269/Gau/2018  
Assessment Year: 2014-15**

**Moti Lal Sipani.....Appellant**  
**[PAN: AXPPS 9049 H]**

**Vs.**

**ITO, Ward-1, Tezpur.....Respondent**

**Appearances by:**

*None appeared on behalf of the Assessee.*

*Sh. Amitava Sen, JCIT, appeared on behalf of the Revenue.*

Date of concluding the hearing : March 13<sup>th</sup>, 2020  
Date of pronouncing the order : March 20<sup>th</sup>, 2020

**ORDER**

**Per J. Sudhakar Reddy, AM:**

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals), Guwahati-1, Guwahati ['CIT(A)' for short] dated 27.07.2018 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2014-15.

2. After hearing rival contentions, we find that the ld. CIT(A) has dismissed this appeal of the assessee for the reason that the assessee has not filed the appeal electronically in new Form no. 35, which was notified by the CBDT vide Notification No. SO 637(E) [No. 11/2016 (F. No. 149/150/2015/TPL)] dated 01.03.2016.

3. None appeared despite issue of notice.

4. After hearing ld. DR, we set aside this matter to the file of the ld. CIT(A), with the direction to the assessee to file appeal in Form no. 35 electronically, as required under the Rules. We direct the ld. CIT(A) to then consider the issue on merits and dispose off the case in accordance with law.

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

***Kolkata, the 20<sup>th</sup> March, 2020.***

Sd/-  
[Aby T. Varkey]  
Judicial Member

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

Dated: 20.03.2020  
*Bidhan*

*Copy of the order forwarded to:*

1. **Moti Lal Sipani, Sipani Niwas, Hari Patti, Tezpur, Assam-784 001.**
2. **ITO, Ward-1, Tezpur.**
3. CIT(A)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through e-mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches

By order

Sr. PS/DDO/HOO  
ITAT, Gauhati Bench, Guwahati