

IN THE INCOME TAX APPELLATE TRIBUNAL GAUHATI BENCH, "VIRTUAL HEARING" AT KOLKATA

(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य)

[Before Shri A. T. Varkey, JM]

I.T.A. No. 68/GAU/2020

Assessment Yeas: 2016-17

St. Paul's Educational Trust (PAN: AAMTS2254E)	Vs.	Income-tax Officer, Ward-Barpeta Road, Barpeta
Appellant		Respondent

Date of Hearing	23.02.2021
Date of Pronouncement	25.02.2021
For the Appellant	Shri Chaman Bantia, CA
For the Respondent	Shri Subhrajyoti Bhattacharya, Addl. CIT

ORDER

This appeal preferred by the assessee is against the order of Ld. CIT(A), Guwahati-2, Guwahati dated 30-12-2019 for assessment year 2016-17.

2. At the time of hearing it is noted that the impugned order has been passed by the Ld. CIT(A) ex parte without going into the merits of the case. The Ld AR submitted that no notice of hearing was received by the assessee. It should be kept in mind that the Ld. CIT(A) while exercising his power as First Appellate Authority should have given proper opportunity to the assessee and thereafter should have decided the appeal as prescribed u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as the "Act"). Since there is ex-facie failure in doing so, in the interest of justice and fair play, I set aside the impugned order of the Ld. CIT(A) and restore the appeal back to the file of the Ld. CIT(A) to be decided on merits. The assessee is directed to be diligent and to appear/file written submission/documents to substantiate its case before the Ld. CIT(A); and the Ld. CIT(A) to pass a speaking order as prescribed u/s. 250(6) of the Act. Therefore, the appeal of the assessee is allowed for statistical purposes.

3. In the result, the appeal of assessee is allowed for statistical purpose.

Order is pronounced in the open court on 25th February, 2021.

Sd/-

(Aby. T. Varkey)
Judicial Member

Dated: 25.02.2021

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – St. Paul's Educational Trust, Bilartari hati Chowk, St. Paul English Medium School, Barpeta, Assam-781301.
2. Respondent – ITO, Ward, Barpeta road, Barpeta
3. CIT(A), Guwahati-2, Guwahati.
4. CIT- Guwahati
5. DR, ITAT, Guwahati

/True Copy,

By order,

Senior Pvt. Secy.