

**IN THE INCOME TAX APPELLATE TRIBUNAL GAUHATI BENCH,
(VIRTUAL HEARING AT KOLKATA)**

**[BEFORE SHRI MANISH BORAD, ACCOUNTANT MEMBER &
SHRI SANJAY SARMA, JUDICIAL MEMBER]**

I.T.A. No. 13/GTY/2019
Assessment Year: 2012-13

M/s. Huma Enterprises & Consultants Pvt. Ltd. Athgaon Kabristan Maszid Compound, N.S. Road, Athgaon, Guwahati – 781009. (PAN: AABCH 3199 M)	Vs.	DCIT, Circle-4, Guwahati.
Appellant		Respondent

Date of Hearing	27.07.2022
Date of Pronouncement	01.08.2022
For the Appellant	Shri D.K. Biswas, Advocate
For the Respondent	Shri N.T. Sherpa, JCIT

ORDER

PER SONJOY SARMA, JM:

This appeal filed by the assessee pertaining to A.Y. 2012-13 is directed against the order passed u/s 250 of the Income-tax Act, 1961 by the ld. CIT(A), Guwahati-2 dated 13.08.2018.

2. At the outset, the ld. counsel for the assessee submitted that in the instant appeal, the impugned order is an ex-parte and the assessee failed to get sufficient opportunity to give the submission and filed relevant documents in support of its grounds raised before ld. CIT(A). Accordingly, prayer was made before this Tribunal to restore all the issues in the instant appeal to the ld. CIT(A) for fresh adjudication.

3. The ld. DR was fair enough in not raising any objection if the issue raised in this instant appeal is restored to ld. CIT(A).
4. We have heard the rival contention and perused the record placed before us. From perusal of the impugned order, we find that there was no appearance on behalf of the assessee before the ld. CIT(A) and the impugned order was passed ex-parte.
5. We, therefore, considering the prayer made by the ld. counsel for the assessee and no objection being raised by ld. DR restore all the issues in the instant appeal to the ld. CIT(A) for fresh adjudication and to pass a speaking order after considering the submission as well as relevant document to be filed by the assessee being provided adequate opportunity to decide matter in accordance with law. It is also clear that the assessee remain vigilant and file necessary document if it necessary in support of its grounds of appeal and should not take any adjournment unless otherwise required for reasonable cause.
6. In the result, the appeal of assessee is allowed for statistical purpose.

Order is pronounced in the open court on 01.08.2022.

Sd/-

(Manish Borad)
Accountant Member

Sd/-

(Sonjoy Sarma)
Judicial Member

Dated: 01.08.2022

Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant– M/s. Huma Enterprises & Consultants Pvt. Ltd.
2. Respondent – DCIT, Circle-4, Guwahati.
3. CIT(A),
4. CIT ,
5. DR, ITAT, Guwahati.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata