

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA
[VIRTUAL HEARING AT KOLKATA]**

**[BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER AND
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER]**

I.T.A. Nos. 52 to 57/Pat/2020
Assessment Year: 2007-08 to 2012-13

Smt. Jayshree Thakur.....Appellant
C/o. Rishikesh Choudhary, Flat No. 1626,
Tower 16, Purvanchal Royal Park,
Noida Sector 137, Uttar Pradesh-201304.
[PAN: ABLPT 4755 D]

VS

ITO, Ward-1(2), Bhagalpur.....Respondent

Appearances by:

Shri Balkrishna Mishra, Advocate appearing on behalf of the Assessee.
Shri Rupesh Agrawal, Sr. DR appearing on behalf of the Revenue.

Date of concluding the hearing : October 11, 2022

Date of pronouncing the order : October 13, 2022

ORDER

PER BENCH:

These captioned appeals are filed by the assessee pertaining to A.Y. 2007-08 to 2012-13 against the order of Id. CIT(A), Bhagalpur which are arising out of the assessment orders framed u/s 143(3) r.w.s. 147 of the Income-tax Act, 1961 all dated 26.03.2015 passed by ITO, Ward-1(2), Bhagalpur.

2. At the outset, the Id. counsel for the assessee submitted that since the assessee did not get any opportunity to file relevant documents as well as submission before the Id. CIT(A) since all the orders passed by the authorities below are ex-parte orders. Therefore, one more opportunity should be given to the assessee and the issues raised in the appeals may be set aside to the file of Id. CIT(A) for fresh adjudication on merits of the case.

3. The Id. DR was fair enough not to oppose such submission made by the Id. AR of the assessee. We, therefore, under the given facts and circumstances

of the case are of the considered view that since the impugned orders are ex-parte order and no detailed discussion has been made on the merits of the case. Therefore, we in the interest of justice set aside the impugned orders and remit it back to the file of Id. CIT(A) for deciding the issues raised before us by way of speaking order. In the mean time, we also direct the assessee to remain vigilant in receiving the notices of hearing from the Id. CIT(A) and should not request for any further adjournment unless otherwise required for reasonable cause. It is also directed to the assessee to file all necessary documents before the Id. CIT(A) to substantiate its claim and facilitate the Id. CIT(A) for passing the speaking order. Needless to mention that the assessee should be given proper opportunity of being heard.

4. In the result, all the appeals filed by the assessee are allowed for statistical purposes.

Order Pronounced in the Open Court on 13th October, 2022.

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Dated: 13/10/2022
Biswajit, Sr. PS

Copy of order forwarded to:

1. Appellant: Smt. Jayshree Thakur.
2. Respondent: ITO, Ward-1(2), Bhagalpur.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar
ITAT, Kolkata Benches, Kolkata