

आयकर अपीलीय अधिकरण, GAUHATI पीठ, कोलकाता
**IN THE INCOME TAX APPELLATE TRIBUNAL
GAUHAT BENCH**

आभासी माध्यम से सुनवाई
Hearing Through Virtual Medium
At ITAT, Kolkata

समक्ष : श्री मनीष बोर्ड, लेखा एवं
श्री संजय शर्मा न्यायिक सदस्य

**Before: Shri Manish Borad, Accountant Member and
Shri Sonjoy Sarma, Judicial Member**

आयकर अपील सं.य/
ITA No.26/Gau/2020
Assessment Year: 2011-12

Sanjay Arya First Fl., Shyam Kutir, Swahid Dilip Huzuri Path, Sarumotoria, Guwahati- 781006,	<u>बनाम</u> V/s.	Income Tax Officer Ward 3(4), Guwhati, Aaykar Bhawan, G.S Road, Christian Basti, Guwahati- 781005.
PAN: AEZPA1017L		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent
अपीलार्थी की ओर से/By Appellant	None	
प्रत्यर्थी की ओर से/By Respondent	Shri N.T.Sherpa, JCIT, Ld.DR	
सुनवाई की तारीख/Date of Hearing	17-10-2022	
घोषणा की तारीख/ Date of Pronouncement	18 -10-2022	

आदेश /O R D E R

PER MANISH BORAD, AM.

This appeal of the assessee for the assessment year 2011-12 is directed against the order dt. 23-10-2019 passed u/s. 250 of the Income-tax Act, 1961 [hereinafter, referred to as 'the Act'] by the Id. Commissioner of Income-tax, Appeals [in short, hereafter referred to as 'the 'Id. CIT(A), Guwahati-2, Guwahati.

2. When the case was called for, none appeared on behalf of the assessee. On perusal of records shows that both Id. CIT(A)'s order is *ex parte*. The assessee was provided opportunity to appear on fourth occasions, but the assessee failed to appear and file necessary submissions. The Id. CIT(A) accordingly proceeded to pass *ex parte order*, but summarily dismissed the appeal of the assessee without giving any finding on merits of the case. The Id. DR has no objection if the issue is restored to the Id. CIT(A) for fresh adjudication. We, therefore, under the given facts and circumstances of the case and observing that the order(s) of the Id. CIT(A) is non-speaking restore all the issues raised in the instant appeal to the file of the Id. CIT(A) for fresh adjudication and passing a speaking order. We also direct the assessee to remain attentive to the notice of hearing issued by the Id. CIT(A) and to furnish all necessary details on the very first day of hearing and should not take adjournment unless otherwise required for reasonable cause. The Id. CIT(A) shall also provide reasonable opportunity of hearing to the assessee. Thus, grounds raised by the assessee in appeal number(s) ITA No. 26/Gau/2020 for the AY 2011-12 are allowed for statistical purposes.

परिणामतः निर्धारिती की अपील (ITA No. 26/Gau/2020 for the AY 2011-12 सांख्यिकी उद्देश्य से मंजूर की जाती है।

3. In the result, the appeal of the assessee (ITA No. 26/Gau/2020 for the AY 2011-12 is allowed for statistical purposes.

आदेश खुले न्यायपीठ में दिनांक 18-10-2022 को उद्घोषित।
The order pronounced in the open Court on 18 -10-2022

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Dated 18-10-2022

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

1.अपीलार्थी/Appellant/:**Sanjay Arya**

First Fl., Shyam Kutir, Swahid Dilip Huzuri Path, Sarumotoria,
Guwahati-781006,

2. प्रत्यर्थी/Respondent/:**Income Tax Officer**

**Ward 3(4), Guwhati, Aaykar Bhawan, G.S Road, Christian
Basti, Guwahati-781005.**

3. संबंधित आयकर आयुक्त / Concerned CIT

4. आयकर आयुक्त- अपील / CIT (A)

5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT,
Gauhati

6.गार्डफाइल/Guardfile.

By order/आदेश से, /True Copy/

Assistant Registrar
ITAT, Kolkata