

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 बोरड, 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. 89/Gau/2020
Assessment Year: 2017-18

Sagar Security Agency Oion Place, New Old Post Office, SS Road, Guwahati-781005.	<u>बनाम</u> V/s.	DCIT/ACIT Cir-3, Aaykar Bhawan, Guwahati-781005.
PAN: ABIFS 8912J		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent
अपीलार्थी की ओर से/By Appellant		Shri S.P Bhati, FCA, Ld.AR
प्रत्यर्थी की ओर से/By Respondent		Shri N.T.Sherpa, JCIT, Ld.DR
सुनवाई की तारीख/Date of Hearing		19-10-2022
घोषणा की तारीख/ Date of Pronouncement		20 -10-2022

आदेश / O R D E R

PER MANISH BORAD, AM.

This appeal of the assessee for the assessment year 2017-18 is directed against the order dt. 27-02-2020 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. We have heard the rival contentions and perused the material placed on record before us. We find that Id. CIT(A)'s order is *ex parte*. The assessee was provided opportunity to appear on three occasions, but the assessee failed to appear and file necessary submissions. The Id. CIT(A) accordingly proceeded to pass *ex parte order*, and summarily dismissed the appeal of the assessee without giving any finding on merits of the case. Ld. Counsel for the assessee prayed for providing one more opportunity to appear before Id. CIT(A) for filing necessary submission. The Id. DR has no objection if the issue is restored to the Id. CIT(A) for fresh adjudication.

3. We, therefore, under the given facts and circumstances of the case and observing that the order of the Id. CIT(A) is a 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 and should not take adjournment unless otherwise required for reasonable cause. The Id. CIT(A) shall provide reasonable opportunity of hearing to the assessee. Thus, grounds raised by the assessee in appeal number(s) ITA No. 89/Gau/2020 for the AY 2017-18 are allowed for statistical purposes.

परिणामतः निर्धारित की अपील (ITA No. 89/Gau/2020 for the AY 2017-18) सांख्यिकी उद्देश्य से मंजूर की जाती है।

3. In the result, the appeal of the assessee (ITA No. 89/Gau/2020 for the AY 2017-18) is allowed for statistical purposes.

आदेश खुले न्यायपीठ में दिनांक 20-10-2022 को उद्घोषित।
The order pronounced in the open Court on 20-10-2022

Sd/-
(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Dated 20 -10-2022

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

1.अपीलार्थी/Appellant/:**Sagar Security Agency**

Oion Place, New Old Post Office, SS Road, Guwahati-781005.

2. प्रत्यर्थी/Respondent/:**DCIT/ACIT**, Cir-3, Aaykar Bhawan,
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