

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA**

[Before Shri Rajesh Kumar, Accountant Member &  
Shri Sonjoy Sarma, Judicial Member]

**I.T.A. Nos. 562 & 563/Pat/2022**  
**Assessment Year : 2017-18**

Sanjay Kumar Karan	Vs	ITO, Ward-6(1), Patna
PAN: AQVPK 0197 K	.	
Appellant		Respondent

Date of Hearing	20.04.2023
Date of Pronouncement	21.04.2023
For the Assessee	Shri Manish Rastogi, Advocate
For the Revenue	Shri Rupesh Agrawal, Sr. DR

**ORDER**

**Per Sonjoy Sarma, JM:**

These appeals of the assessee for the assessment year 2017-18 is directed against the order dated 01.11.2022 & 02.11.2022 respectively passed by the ld. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the ld. CIT(A)'].

2. At the outset, ld. Counsel for the assessee submitted that the order of the ld. CIT(A) is an *ex-parte* order and nothing has been dealt on merits except reiterating assessment order on the disallowances/additions made by the ld. AO. The assessee could not get any opportunity to file its submissions and other relevant details before the authority below. Since the engaged counsel did represent the case properly before the authority below. Thus, the assessee referring to grounds of appeal, it has prayed that grounds raised in the instant appeal may be restored to the ld.

AO for adjudicating afresh after providing reasonable opportunity of being heard.

3. Per contra, ld. DR was fair enough not to oppose this request of the ld. counsel for the assessee.

4. We have heard the rival contentions and perused the records placed before us. Through grounds, the assessee has stated that ld. CIT(A) failed to appreciate the materials on record and passed the order *ex-parte*. On perusal of the impugned order, we noticed that the instant ground raised by the assessee has merit as in the impugned order, ld. CIT(A) merely reproduced grounds of appeal raised by the assessee and the decision part, finding has been given only reiterating the assessment order passed by the ld. AO, as the assessee in the instant case could not able to file necessary details as well as submissions at the time of hearing before the ld. CIT(A) and before the ld. AO. Under these given facts and circumstances, we restore the matter in the instant appeals to the file of ld. AO for de novo adjudicating in accordance with law after considering the submission made by the assessee for which reasonable opportunity of being heard should be provided. The assessee also directed to remain vigilant and file necessary documents in support of its grounds of appeal and should not take any further adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee, there is no compliance before the ld.

AO, then the ld. AO can proceed to pass the order in accordance with law.

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 21.04.2023.

Sd/-

Sd/-

(Rajesh Kumar)  
Accountant Member

(Sonjoy Sarma)  
Judicial Member

Dated: 21.04.2023

*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Sanjay Kumar Karan, Shivam Cottage, 6/C Rajendra Nagar, Patna – 800016.
2. Respondent – ITO, Ward-6(1), Patna.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata