

**IN THE INCOME TAX APPELLATE TRIBUNAL, GUWAHATI BENCH, GUWAHATI
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER
AND SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER**

**ITA No. 150/GTY/2020
Assessment Year: 2016-17**

Mojum Dulom E Sector, Near Directorate of Land Management, Itanagar, Arunachal Pradesh-791111. PAN: AOTPD 9037 K	Vs.	ITO, Ward-Itanagar
(Appellant)		(Respondent)

Present for:

Appellant by : Shri S.P. Bhati, FCA
Respondent by : Shri P.S. Thuingaleng, ACIT

Date of Hearing : 27.04.2023
Date of Pronouncement : 28.04.2023

ORDER

PER SONJOY SARMA, JM:

The present appeal has been preferred by the assessee against the order dated 23.03.2020 of Id. CIT(A), Guwahati-1 passed u/s 250 of the Income Tax Act [hereinafter referred to as the 'Act']. The issue raised in this appeal is against the order of Id. CIT(A) allowing the exemption u/s 10(26) of the Act to the assessee, thereby affirming the order of the AO.

2. At the outset, we would like to mention that the assessment has been made ex-parte in this case for the reason that the assessee has not furnished any documents qua, the admissibility of exemption u/s 10(26) of the Act to the assessee. However, the additional evidences filed before the Id CIT(A) were not considered because petition under u/s 46A of the rules was not filed and, therefore, Id. CIT(A) decided the appeal of the assessee without taking into account those evidences into consideration. After hearing the rival contentions and perusing the facts on record, we are of the view that it would be in the interest of justice and fairplay if the assessee is given one more

opportunity to represent the case before the AO. Accordingly, we set aside the appeal to the file of the AO.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.04.2023

Sd/-

**(RAJESH KUMAR)
ACCOUNTANT MEMBER**

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Kolkata, Dated: 28.04.2023
Biswajit, Sr. P.S.

Copy to:

1. The Appellant: Mojum Dulom.
 2. The Respondent: ITO, Ward-Itanagar.
 3. The CIT,
 4. The CIT (A)
 5. The DR
- //True Copy//

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata