

**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. 04/GTY/2022
Assessment Year: 2016-17**

Mubashshir Ahmed House No. 48/3, GNB Road, Ambari (Opposite Guwahati Press Club) Guwahati-781001. PAN: AGEPA 9607 R (Appellant)	Vs.	ITO, Ward-1(4), Guwahati (Respondent)
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Present for:

Appellant by : Shri Somesh Bose, FCA
Respondent by : Shri N.T. Sherpa, JCIT

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 11.02.2020 of Id. CIT(A), Guwahati-1 passed u/s 250 of the Income Tax Act [hereinafter referred to as the 'Act'].

2. At the outset, we observe that the assessment has been framed u/s 144 by the AO for the reason that assessee has failed to produce the bills, vouchers and necessary documents before the AO. Before Id. CIT(A) assessee produced additional evidences, however same were not considered and accepted by the Id CIT(A) and the appeal was decided sans these evidences. Under the facts and circumstances, the ends of justice would be met if the assessee is granted one more opportunity to be heard before the AO. Accordingly, we restore the appeal to the file of the AO and to decide the same after affording a reasonable opportunity of hearing to the assessee.

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: Mubashshir Ahmed.
 2. The Respondent: ITO, Ward-1(4), Guwahati.
 3. The CIT,
 4. The CIT (A)
 5. The DR
- //True Copy//

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata