

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

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.9/GTY/2023
Assessment Year: 2017-18

Abdul Wahid Chowdhury..... Appellant
Bharat Agencies, VII.Dighirpar,
Badarpur, Karimganj,
Assam-788806.
[PAN: AOLPC9714Q]

vs.

ITO, Ward, Karimganj, Karimganj..... Respondent

Appearances by:

Shri Sanjay Mody, FCA, appeared on behalf of the appellant.

Shri Amit Kumar Pandey, JCIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 07, 2023

Date of pronouncing the order : June 07, 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 15.11.2022 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. The assessee in this appeal has contested the addition made by the Assessing Officer of Rs.10,10,000/- by invoking the provisions of section 69A of the Act.

3. At the outset, the ld. Counsel for the assessee has invited our attention to the impugned order of the CIT(A) to submit that the same is an ex parte order. The ld. Counsel has further invited our attention to page 2 of the impugned order of the CIT(A) to submit that the ld. CIT(A)

has mentioned in the table that final opportunity of being heard through notice dated 07.11.2022 was granted and the case was fixed for 22.11.2022. The ld. Counsel has further invited our attention to the title of the impugned order to submit that the impugned order, however, was passed by the CIT(A) on 15.11.2022, itself, i.e. prior to the date of hearing fixed by the CIT(A). The ld. Counsel has further invited our attention to the impugned order of the Assessing Officer to submit that the same is an ex parte order passed u/s 144 of the Act. The ld. Counsel therefore has submitted that in the interests of justice, the assessee may be given an opportunity to present his case before the Assessing Officer.

4. In view of the above submission of the assessee, in our view, the interests of justice will be well-served, if the assessee is given an opportunity to present his case before the Assessing Officer. Accordingly, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the Assessing Officer for decision afresh. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present his case.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Kolkata, the 7th June, 2023.

Sd/-
[गिरीश अग्रवाल /Girish Agrawal]
लेखा सदस्य/Accountant Member

Sd/-
[संजय गर्ग /Sanjay Garg]
न्यायिक सदस्य/Judicial Member

Dated: 07.06.2023.

RS

Copy of the order forwarded to:

1. Abdul Wahid Chowdhury
2. ITO, Ward, Karimganj, Karimganj
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches