

**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.10/GTY/2022**  
**Assessment Year: 2015-16**

**Shri Atikur Rahman, Guwahati..... Appellant**  
**22, G. S. Road,**  
**Near International Hospital,**  
**Guwahati-781005.**  
**[PAN: BYMPR5782F]**

**vs.**

**ITO, Ward-2(1), Guwahati..... Respondent**

**Appearances by:**

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

Shri N. P. Sherpa, 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 17.02.2020 of the Commissioner of Income Tax (Appeals), Guwahati-1, Guwahati [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. 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 the impugned order of the CIT(A) to submit that the assessee had moved an adjournment application for the date of hearing on 06.08.2019. Further the same was rejected by the CIT(A) and the impugned order dated 06.08.2019 was passed by the CIT(A). The ld.

Counsel for the assessee has submitted that in the interests of justice, the assessee may be given an opportunity to present his case before the Assessing Officer.

3. 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 CIT(A). Accordingly, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say that the CIT(A) will give proper opportunity to the assessee to present his case.

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

***Kolkata, the 7<sup>th</sup> 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. Shri Atikur Rahman, Guwahati
2. ITO, Ward-2(1), Guwahati
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches