

| आयकर अपीलिय अधिकरण न्यायपीठ, गुवाहाटी।
IN THE INCOME TAX APPELLATE TRIBUNAL
"GUWAHATI" BENCH, GUWAHATI

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER
&
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER

I.T.A. No. 45/GTY/2023
Assessment Year: 2016-17

Sheena Rana Marak Meera Service Station 6 th Mile, G.S. Road Shillong - 793102 [PAN: ALUPM6741K]	Vs	National Faceless Assessment Centre, Delhi
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Kishor Jain, FCA
Revenue by :	Shri Chandan Dutta, D/R

सुनवाई की तारीख/Date of Hearing : 11/10/2023
घोषणा की तारीख /Date of Pronouncement: 16/10/2023

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter the "ld. CIT(A)") dt. 21/03/2023, passed u/s 250 of the Income Tax Act, 1961 ("the Act"), for Assessment Year 2016-17.

2. Without prejudice to the Grounds raised before this Tribunal, the ld. Counsel for the assessee submitted that the ld. CIT(A) was not justified in passing an *ex-parte* order without providing any reasonable opportunity of hearing to the assessee. We have perused the impugned order and observed that during the course of appellate proceedings before the ld. CIT(A), various notices of hearing were issued but there was no response from the assessee and thus the ld. CIT(A) decided the appeal by confirming the action of the ld. Assessing Officer on account of non-appearance of the assessee. The

ld. Counsel for the assessee prayed that the order of the ld. CIT(A) be set aside for fresh adjudication on merits.

3. The ld. D/R, though not leaving his grounds, raised no objection to the plea of the assessee.

4. In view of the above, in the interest of justice and being fair to both the parties, we deem it fit to restore the issue on merits raised in the instant appeal to the file of the ld. CIT(A), for *de-novo* adjudication, in accordance with law and after giving the assessee adequate opportunity of being heard. The ld. CIT(A) is thus directed to pass a speaking order after dealing with the merits of the case.

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

Order pronounced in the Court on 16th October, 2023.

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Sd/-

**(DR. MANISH BORAD)
ACCOUNTANT MEMBER**

Kolkata, Dated 16/10/2023

SC Sarma

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि ,आयकर अपीलीय अधिकरण, गुवाहाटी /DR,ITAT, Guwahati,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Guwahati