

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA**

[Before Dr. Manish Borad, Accountant Member &  
Shri Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 493 & 494/Pat/2022**  
**Assessment Year : 2013-14 & 2014-15**

Bihar State Credit And Investment Corporation Limited	vs	PCIT, Patna-1, Patna
PAN: AACCB 4924 B		
Appellant		Respondent

Date of Hearing	05.03.2024
Date of Pronouncement	30.04.2024
For the Assessee	Shri D.V. Pathy, Advocate & Shri Hiresh Karan, Advocate
For the Revenue	Shri Sushil Kumar Mishra, JCIT, DR

**ORDER**

**Per Sonjoy Sarma, JM:**

These appeals of the assessee for the assessment years 2013-14 & 2014-15 are directed against the order both dated 15.09.2022 passed by the ld. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the 'ld. CIT(A)'].

2. At the outset, ld. Counsel for the assessee submitted that the order of the ld. CIT(A) is an *ex-parte* without considering condonation of delay application filed by the assessee and nothing has been dealt on merits except reiterating assessment order on the disallowances/additions made by the ld. AO. The assessee could not get any opportunity to file its submissions and other relevant details. Thus, the assessee referring to grounds of the appeal, it has prayed that grounds raised in the instant appeal may be restored to the ld. CIT(A) for adjudicating afresh after providing reasonable opportunity of being heard.

3. Per contra, ld. DR was fair enough not to oppose this request of the ld. counsel for the assessee.

4. We have heard the rival contentions and perused the records placed before us. Through grounds, the assessee has stated that ld. CIT(A) failed to appreciate the materials on record and passed the order *ex-parte*. On perusal of the impugned order, we noticed that the instant ground raised by the assessee has merit as in the impugned order, ld. CIT(A) merely passed by dismissing the appeal filed by the assessee and the decision part, no finding has been given. As the assessee in the instant case could not file necessary details as well as submissions at the time of hearing before the ld. CIT(A) and it is an *ex-parte* order. Under these given facts and circumstances, we restore the matter in the instant appeal to the file of ld. CIT(A) for adjudication afresh by passing a speaking order after considering the submission made by the assessee and while doing so reasonable opportunity of being heard should be provided to assessee. The assessee is also directed to remain vigilant and file necessary documents in support of its grounds of appeal and should not take any further adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee, there is no compliance before the ld. CIT(A), then the ld. CIT(A) may proceed to pass the order in accordance with law.

5. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 30.04.2024.

Sd/-

Sd/-

(Dr. Manish Borad)  
Accountant Member

(Sonjoy Sarma)  
Judicial Member

Dated: 30.04.2024  
Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- Bihar State Credit And Investment Corporation Limited, 4<sup>th</sup> Floor, Indira Bhawan, Ram Chatra Singh Path, Patna-800001.
2. Respondent – PCIT, Patna-1, Patna.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata