

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR BENCH, NAGPUR

BEFORE SHRI V. DURGA RAO, JUDICIAL MEMBER AND
SHRI K.M. ROY, ACCOUNTANT, MEMBER

ITA no.259/Nag./2023
(Assessment Year : 2010-11)

ITA no.260/Nag./2023
(Assessment Year : 2011-12)

ITA no.265/Nag./2023
(Assessment Year : 2011-12)

ITA no.261/Nag./2023
(Assessment Year : 2012-13)

ITA no.266/Nag./2023
(Assessment Year : 2012-13)

ITA no.267/Nag./2023
(Assessment Year : 2013-14)

ITA no.262/Nag./2023
(Assessment Year : 2013-14)

ITA no.263/Nag./2023
(Assessment Year : 2014-15)

ITA no.264/Nag./2023
(Assessment Year : 2014-15)

ITA no.268/Nag./2023
(Assessment Year : 2017-18)

ITA no.269/Nag./2023
(Assessment Year : 2018-19)

Amarchand Bachairam Gupta
Gupta Steel Traders, House no.524
Near Gram Panchayat Office
Bhandara Road, Nagpur 440 008
PAN – ABQPG8852R

..... Appellant

v/s

Income Tax Officer (TDS)
Ward-1(1), Nagpur

..... Respondent

Assessee by : Shri Abhishek Kumar
Revenue by : Shri Abhay Y. Marathe

Date of Hearing – 11/09/2024

Date of Order – 18/09/2024

ORDER

PER BENCH

The assessee has filed these appeals challenging the impugned order of even date 15/03/2023, passed by the learned Commissioner of Income Tax

(Appeals), National Faceless Appeal Centre, Delhi, [*learned CIT(A)*], for the various assessment years as mentioned in the cause title above.

2. When these appeals were taken up for hearing, the learned Authorised Representative submitted that the assessee could not appear before the learned CIT(A) in the circumstances which was beyond his control and, therefore, may be given one more opportunity to substantiate its case before the learned CIT(A) and submitted that the issue may be restored back to the file of the learned CIT(A).

3. On the other hand, the learned Departmental Representative submitted that the assessee could not appear before the learned CIT(A), therefore, the learned CIT(A) passed the ex-parte order and strongly supported the order passed by the learned CIT(A).

4. We have heard the rival arguments, perused the material available on record and gone through the orders of the authorities below. We find that the learned CIT(A) simply dismissed the appeal of the assessee without going to the merits of the case. Though, the assessee not filed any appeal before the learned CIT(A), the learned CIT(A), however, the learned CIT(A) ought to have been passed the order by considering the issues on merit on the basis of material available on order. Under these circumstances, we are of the opinion that the order passed by the learned CIT(A) has to be set aside and restore the matter to the file of the learned CIT(A) for adjudication denovo in accordance with law. We direct accordingly. We also direct the assessee to appear before the learned CIT(A) as and when directed.

5. In the result, all the 11 appeals filed by the assessee are allowed for statistical purposes.

Order pronounced in the open Court on 18/09/2024

**Sd/-
K.M. ROY
ACCOUNTANT MEMBER**

**Sd/-
V. DURGA RAO
JUDICIAL MEMBER**

NAGPUR, DATED: 18/09/2024

Copy of the order forwarded to:

- (1) The Assessee;
- (2) The Revenue;
- (3) The PCIT / CIT (Judicial);
- (4) The DR, ITAT, Nagpur; and
- (5) Guard file.

*Pradeep J. Chowdhury
Sr. Private Secretary*

True Copy
By Order

Sr. Private Secretary
ITAT, Nagpur