

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 334/PAT/2023
Assessment Year: 2017-2018**

***Kishore Kumar Singh,..... Appellant
Kshatriya Nagar, By Pass Road,
Aurangabad, Bihar, Pin-824101
[PAN:BMBPS2072L]***

-Vs.-

***Assistant Commissioner of Income Tax,.....Respondent
Circle-3(3), Gaya***

Appearances by:

No one, appeared on behalf of the assessee

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the
Revenue*

Date of concluding the hearing : September 10, 2024

Date of pronouncing the order : September 25, 2024

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 31st October, 2023 passed for assessment year 2017-18.

2. The only grievance of the assessee is that ld. Assessing Officer has erred in estimating the income at 10% of the gross receipts and such estimation has been upheld by the ld. CIT(Appeals) by dismissing the appeal of the assessee for want of prosecution.

3. With the assistance of ld. Representative, we have gone through the record carefully. Sub-Section (6) of section 250 contemplates that ld. CIT(Appeals) would state the points in dispute and thereafter record reasons on those points in support of her conclusion. In the impugned order, ld. CIT(Appeals) has not adjudicated on the issue on merit, rather dismissed the appeal for want of prosecution. Therefore, we set aside the impugned order of ld. CIT(Appeals) and restore this issue to the file of ld. CIT(Appeals) for deciding it on merit. It is needless to say that ld. CIT(Appeals) would grant opportunity of hearing to the assessee and thereafter decide the appeal on merit.

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

Order pronounced in the open Court on 25.09.2024.

Sd/-

(Manish Borad)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President

Kolkata, the 25th day of September, 2024

- Copies to :*(1) *Kishore Kumar Singh,*
Kshatriya Nagar, By Pass Road,
Aurangabad, Bihar, Pin-824101
- (2) *Assistant Commissioner of Income Tax,*
Circle-3(3), Gaya
- (3) *Commissioner of Income Tax (Appeals),*
National Faceless Appeal Centre (NFAC),
Delhi;
- (4) *Commissioner of Income Tax- ;*
- (5) *The Departmental Representative*
- (6) *Guard File*

TRUE COPY

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.