

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 252/PAT/2024  
Assessment Year: 2015-2016**

***Ram Bahadur Thakur,.....Appellant  
H. No. 25, Lalpur, Bhimnagar, Supaul,  
Supaul-852338, Bihar  
[PAN:AFLPT3482K]  
-Vs.-***

***Income Tax Officer,.....Respondent  
Ward-3(5), Saharsa***

**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: November 28, 2024  
Date of pronouncing the order: December 10, 2024**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 17<sup>th</sup> January, 2024 passed for Assessment Year 2015-16.

2. Brief facts of the case are that the assessee is a Civil Contractor, who filed his return of income declaring total income of Rs.3,26,450/-. The case was selected for limited scrutiny for the

reason that large value of imports shown in the Export-Import Data. Pursuant thereto, notice under section 143(2) of the Act was issued and duly served upon the assessee. In response to the notices, the assessee appeared and filed his submission before the ld. Assessing Officer. After considering the submission of the assessee, ld. Assessing Officer assessed the total income at Rs.48,24,990/-.

3. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) issued notices to the assessee for his compliance but the assessee failed to appear before the ld. CIT(Appeals). Hence, the ld. CIT(Appeals) considering the material available on record dismissed the assessee's appeal by confirming the addition made by the ld. Assessing Officer.

4. On being aggrieved, the assessee preferred an appeal before the Tribunal and raised various grounds of appeal.

5. None appeared on behalf of the assessee at the time of hearing.

6. It was the submission of the ld. D.R. that the ld. CIT(Appeals) has given sufficient opportunities to the assessee but the assessee failed to appear before the ld. CIT(Appeals).

7. I have heard D.R. the sides and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld.

CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of Id. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 10/12/2024.

Sd/-

**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 10<sup>th</sup> day of December, 2024***

*Copies to : (1) Ram Bahadur Thakur,  
H. No. 25, Lalpur, Bhimnagar, Supaul,  
Supaul-852338, Bihar,*

*(2) Income Tax Officer,  
Ward-3(5), Saharsa*

*(3) CIT(Appeal), NFAC, Delhi;*

*(4) CIT - , Kolkata;*

*(5) The Departmental Representative;*

*(6) Guard File*

*TRUE COPY*

*By order*

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

***Laha/Sr. P.S.***