

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.286/Pat/2024**  
Assessment Year: 2017-18

**Santosh Kumar.....Appellant**

Begumpur, Malsalmi,  
Patna 9, Bihar-800009.

**[PAN: ASUPK2811R]**

**vs.**

**ITO, Ward-6(1), Patna..... Respondent**

**Appearances by:**

Shri Bhagwan Jha, ITP, appeared on behalf of the appellant.

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

Date of concluding the hearing : December 17, 2024

Date of pronouncing the order : December 18, 2024

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 21.12.2023 of the National Faceless Appeal Centre [hereinafter referred to as ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’).

2. At the outset, the ld. AR submitted that there is a delay of 10 days in filing the instant appeal. The assessee has submitted an application for condonation of delay citing reasonable grounds. After considering the averments made in the application, we condone the delay.

3. Brief facts of the case are that the assessee is an individual deriving income from processing and trading of foodgrains. In the case of the assessee, the Assessing Officer completed the assessment u/s 143(3) on 23.12.2019 by determining total income of the assessee at Rs.33,81,470/- and by making certain additions.

4. Dissatisfied with the above order, the assessee preferred an appeal before the ld. CIT(A) against the assessment order. However, the assessee did not able to appear or file any submission before the ld. CIT(A) despite receiving notices and in the absence of representation, the ld. CIT(A) dismissed the appeal and sustained the order of the Assessing Officer.

3. Aggrieved by the above order, the assessee has filed the appeal before this Tribunal arguing that the order of the ld. CIT(A) was passed ex parte on the ground of non-appearance which was occurred due to lack of proper communication between the assessee and his authorized representative which resulted in non-compliance of notices served by the ld. CIT(A). The ld. AR submitted that no notice was ever served physically to the assessee. The ld. AR further stated that the assessment order dated 23.12.2019 is only a computation sheet which does not include details of addition of Rs.26,05,000/- under the head 'income from other sources'. The ld. AR also stated that the assessment order is not a speaking order and is without basis or explanation and also devoid of merit, therefore, the impugned order is required to be set aside and the appeal may be remanded back to the file of the Assessing Officer with direction to re-examine the issues afresh.

5. On the other hand, the ld. DR did not object to the above prayer made by the ld. AR of the assessee.

6. We, after hearing the submissions of the parties and perusing the materials available on record, find that the assessment order was incomplete contains only a computation sheet and is not a full order which provided to the assessee. We note that this prevented the assessee from effectively representing his case thereby caused undue injustice and hardship and the assessee did not able to contest the findings given by the Assessing Officer. We, therefore, deem it necessary

to remand back the whole issue to the file of the Assessing Officer with a direction to reanalyse the whole issues de novo. The Assessing Officer is also instructed to provide reasonable opportunity to the assessee to present his case.

7. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 18<sup>th</sup> December, 2024.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 18.12.2024.

RS

*Copy of the order forwarded to:*

1. Santosh Kumar
2. ITO, Ward-6(1), Patna
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches