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. 559/PAT/2024
Assessment Year: 2018-2019

Indu Singh,……Appellant
58, Patliputra Colony,
Patna-800013, Bihar
[PAN:BFJPS4073N]
-Vs.-
Assessment Unit,……..Respondent
Income Tax Department,
Bihar

Appearances by:
N o n e, appeared on behalf of the assessee

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

Date of concluding the hearing: December 10, 2024
Date of pronouncing the order: January 31, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 26th July, 2024 passed for Assessment Year 2018-19.

2. At the outset, ld. D.R. brought to my notice that the assessee did not participate during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order under section 147 read with section 144 of the Act. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld.

CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, inspite of service of notice, the assessee did not turn up to substantiate his case before the Tribunal. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

3. I have heard the ld. D.R. and perused the material available on record. It is an admitted fact that the assessee neither appeared before the ld. Assessing Officer nor before the ld. CIT(Appeals). The assessee did not appear before the Tribunal. 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 ld. 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.

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

Order pronounced in the open Court on 31/01/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 31st day of January, 2025

Copies to :(1) Indu Singh,
58, Patliputra Colony,
Patna-800013, Bihar

(2) Assessment Unit,
Income Tax Department, Bihar
;

(3) CIT(Appeals), NFAC, Delhi
(4) CIT - ;
(5) The Departmental Representative;
(6) Guard File

TRUE COPY

By order

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

Laha/Sr. P.S.