

ITA Nos. 145, 146/PAT/2023 (A.Ys 2016-17 & 2017-2018)
ITA No. 147/PAT/2023 (A.Y. 2019-2020)
ITA No. 153/PAT/2023 (A.Y. 2013-14)
ITA No. 154/PAT/2023 (A.Y. 2018-19)

Babita Kumari

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. Nos. 145, 146/PAT/2023
Assessment Years: 2016-17 & 2017-18**

&

**I.T.A. No. 147/PAT/2023
Assessment Year: 2019-20**

&

**I.T.A. No. 153/PAT/2023
Assessment Year: 2013-14**

&

**I.T.A. No. 154/PAT/2023
Assessment Year: 2018-19**

***Babita Kumari,.....Appellant
286, A.P. Colony, Gaya-823001,
Bihar
[PAN:APQPK9143R]***

-Vs.-

***Assistant Commissioner of Income Tax,...Respondent
Central Circle-3, Patna,
Lok Nayak Bhawan,
Dakbunghlow Chauraha,
Patna-800001, Bihar***

Appearances by:

No one (adjourned petition filed) appeared on behalf of the assessee

Shri Ashok Kumar, CIT, appeared on behalf of the Revenue

Date of concluding the hearing: December 31, 2024

Date of pronouncing the order: January 29, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present five appeals bearing ITA Nos. 145, 146, 147, 153 & 154/PAT/2023 are directed at the instance of assessee against the orders of ld. Commissioner of Income Tax (Appeals), Patna-3, all dated 22nd March, 2023 passed for Assessment Years 2016-17, 2017-18, 2019-20, 2013-14 & 2018-19 respectively.

2. Ld. Counsel for the assessee filed a petition for adjournment saying that the matter is pending before the National Company Law Tribunal, since the appellant filed Insolvency Proceedings under Insolvency & Bankruptcy Code, 2016.

3. On the other hand, ld. Departmental Representative submitted that the assessee did not appear before the ld. Assessing Officer as well as ld. CIT(Appeals). Therefore, he pleaded to remit the matter back to the file of ld. CIT(Appeals).

4. None appeared on behalf of the assessee except filing the adjournment petition. Ld. Counsel for the assessee-petitioner has not filed any proof to show that the proceedings are pending before the NCLT. Considering the facts and circumstances of the case, we are of the view that it is a fit case to 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, we also hereby caution the assessee to promptly co-operate with the

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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.

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

Order pronounced in the open Court on 29/01/2025.

Sd/-

Sd/-

(Sanjay Awasthi)
Accountant Member

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 29th day of January, 2025

*Copies to :(1) Babita Kumari,
286, A.P. Colony, Gaya-823001,
Bihar*

*(2) Assistant Commissioner of Income Tax,
Central Circle-3, Patna,
Lok Nayak Bhawan,
Dakbunghlow Chauraha,
Patna-800001, Bihar*

*(3) Commissioner of Income Tax (Appeals),
Patna-3;*

(4) CIT - , Patna;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

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

Laha/Sr. P.S.