

**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. No. 314/PAT/2024  
Assessment Year: 2009-2010**

***Pramod Kumar Singh,.....Appellant  
Bishunupra, Siwan-841238, Bihar  
[PAN:AAVFS8485L]***

**-Vs.-**

***Assistant Commissioner of Income Tax,....Respondent  
Circle-Muzaffarpur,  
Income Tax Office, Muzaffarpur-842001,  
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: February 12, 2025**

**Date of pronouncing the order: February 26, 2025**

**O R D E R**

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

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 29<sup>th</sup> December, 2023 passed for Assessment Year 2009-10.

2. None appeared on behalf of the assessee at the time of hearing. The assessee filed an adjournment petition before the Bench, which is rejected.

3. Brief facts of the case are that the assessee is an individual, who filed his return of income for the assessment year 2009-10 on 04.02.2010 declaring total income of Rs.20,17,710/-. The case of the assessee was selected for scrutiny and assessment was completed on 28.12.2011 at an income of Rs.70,84,610/-. The assessment order was later rectified on 18.12.2014 to give the credit of TDS and finally demand raised against the assessee was Rs.2,37,900/-. While giving the appeal effect of the order, a refund of Rs.4,93,763/- was due to the assessee. The said refund was processed on 03.08.2022 and on request, the assessee has deposited the tax as well as interest under section 220(2) of the Act for A.Y. 2009-10 on 15.12.2022. However, CPC adjusted the refund against the demand on 11.01.2023 and as such the access refund adjusted was required to be refunded and hence the rectification was made. Finally, income of the assessee was determined by the ld. Assessing Officer under section 154 of the Act at the income of Rs.70,84,610/-. Being not satisfied, the assessee preferred an appeal before the ld. CIT(Appeals).

4. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 29<sup>th</sup> December, 2023.

5. On being aggrieved, the assessee preferred an appeal before the ITAT.

6. At the time of hearing, ld. D.R. brought to our notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs. 70,84,610/-. 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, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. We have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, we are 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, we 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 26/02/2025.

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

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

**Kolkata, the 26<sup>th</sup> day of February, 2025**

*Copies to :(1) Pramod Kumar Singh,  
Bishunupra, Siwan-841238, Bihar*

*(2) Assistant Commissioner of Income Tax,  
Circle-Muzaffarpur,  
Income Tax Office, Muzaffarpur-842001,  
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.**