

IN THE INCOME TAX APPELLATE TRIBUNAL 'PATNA' BENCH, PATNA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA Nos. 488 to 495/PAT/2024
(Assessment Years:2013-14 to 2020-21)**

Indra Devi
Najirpur, Ahiyapur, Muzaffarpur,
Bihar-842001

Vs.

AC/DC, CC, Muzaffarpur
IT office,
Chanderlok Building,
Buzaffarpur-842001
Bihar

(Appellant)

(Respondent)

PAN No. BDHPD1090A

Assessee by : None
Revenue by : Shri Rinku Singh, DR

Date of hearing: 04.03.2025
Date of pronouncement : 12.03.2025

ORDER

PER BENCH:

This is an appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals), Patna-3 (hereinafter referred to as the "Ld. CIT(A)") dated 27.05.2024 for the AY 2013-14.

02. At the time of hearing neither the assessee nor the Id. AR appeared before the Bench to attend these appeals nor any adjournment application was moved by the assessee. Therefore, these appeals are heard and disposed off with the assistance of Id. DR, who pointed out that the assessee had not appeared before any of the authorities below and stated that these appeals may be restored to the file of the Id. CIT (A).



03. After hearing the Id. DR and perusing the materials available on record available before us with the assistance of the Id. DR, we observed that in this case the assessment was framed u/s 147 read with section 144 of the Act when the assessee failed to appear on the dates fixed for hearing by the Id. AO. Similarly, before the Id. CIT (A), there was no representation on behalf of the assessee and therefore, the Id. CIT (A) dismissed the appeals for want of requisite information/ documents. Though, the assessee did not appear before any of the authorities below but in consonance of the principle of natural justice and to meet the ends of justice, we are of the view that the assessee deserved to be given one more opportunity of hearing before either of the authorities below. The Id. CIT DR prayed that these appeals may be restored to the file of the Id. CIT (A) with a direction to be heard on merit and to be disposed off accordingly. However, we are of the view that since these cases were decided ex-parte before the Id. AO and there was no representation at all, therefore, it would be reasonable and fair if these appeals be restored to the file of the Id. Assessing Officer. Accordingly, we restore these appeals to the file of the Id. AO with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee.
04. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 12.03.2025.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 12.03.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna