

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**GUWAHATI BENCH, GUWAHATI**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER**  
**SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No.166/GTY/2024**  
**Assessment Year: 2015-16**  
**&**  
**I.T.A. No. 167/GTY/2024**  
**Assessment Year: 2016-17**

**Ernest Mawrie, Shillong,**  
P/O Mawrygkneng,  
Meghalaya - 793021  
[PAN: AGRPM2271J]

.....**Appellant**  
**vs.**

**ITO, W-1, Shillong,**  
M.G. Road, Meghalaya - 793001

..... **Respondent**

**Appearances by:**

Assessee represented by : Gaurav Jain, FCA  
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 04.03.2025  
Date of pronouncing the order : 07.03.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. These are a batch of two appeals pertaining to the Assessment Year, 2015-16 [ITA No. 166/Gty/2024] and Assessment Year 2016-17 [ITA No. 167/Gty/2024], of the same assessee. These two appeals emanate from order dated 10.06.2024 [ITA No. 166/Gty/2024] and order dated 14.06.2024 [ITA No. 167/Gty/2024]. Both orders have been passed under Section 250 of the Income Tax Act, 1961 (hereafter “the Act”).

1.1 Admittedly, for both of the years, the Ld. AO passed ex parte orders under Section 144 of the Act in light of the facts that the assessee did not

file any return of income and there was no explanation regarding high value deposits in the bank accounts. Thereafter, the Ld. AO is seen to have assessed the income on estimate basis considering the deposits made in the bank account.

1.2 These matters were carried in first appeal where also the assessee could not succeed on the ground that the claim for exemption under Section 10(26) of the Act could not be substantiated fully since it was not conclusively established that the receipts seen in the bank account were arising from sources in the specified geographical areas. For this purpose, the Ld. CIT(A) has not taken cognizance of purported evidences filed for explaining the various sources of income.

2. Further, aggrieved with the action of Ld. CIT(A), the assessee has filed the present two appeals with very lengthy and argumentative grounds of appeal. For the sake of brevity, it needs to be mentioned that the impugned orders have been assailed for not considering that the assessee was covered under Section 10(26) of the Act and all of the impugned receipts had to be evaluated in that light.

2.1 Before us, the Ld. AR stated that the impugned orders were based on incorrect assumptions of fact since the Ld. CIT(A) proceeded ahead on the presumption that the assessee should have conclusively proven that he was covered under Section 10(26) of the Act. It has been averred that documentary evidence presented for supporting the claim under Section 10(26) of the Act was not considered at all.

2.2 The Ld. DR relied on the orders of authorities below.

3. We have carefully considered the facts before us and also perused the documents filed with the form of appeal. It is clear that these two cases revolve around whether or not the assessee's income is covered under Section 10(26) of the Act or not. For this purpose, it will need to be examined whether the assessee is a person of the notified tribe and

whether his income has a direct nexus with the specified geographical territory. For this purpose, we set aside the order of Ld. CIT(A) and remand the matter to the file of Ld. AO for a fresh assessment after examining all relevant documents which would be presented by the assessee.

4. With these remarks, both appeals are remanded to the file of Ld. AO and these appeals are treated as allowed for statistical purposes.

Order pronounced in the court on 07.03.2025

Sd/-  
**[Manomohan Das]**  
**Judicial Member**

Sd/-  
**[Sanjay Awasthi]**  
**Accountant Member**

Dated: 07.03.2025  
AK, PS

*Copy of the order forwarded to:*

1. Ernest Mawrie, Shillong,
2. ITO, W-1, Shillong
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches