

आयकर अपीलीय अधिकरण
गुवाहाटी पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री मनमोहन दास, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 268/GTY/2024
Assessment Year: 2022-23**

Faiyaz Ahmed (Appellant)	Vs.	Income Tax Officer (Respondent)
PAN: AWVPA8064H		

Appearances:

Assessee represented by : None.

Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : March 25th, 2025

Date of pronouncing the order : March 26th, 2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2022-23 dated 07.10.2024,



which has been passed against the assessment order u/s 143(3) of the Act, dated 27.03.2024.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

“1. For that the Ld. CIT(A) erred in dismissing the appeal without allowing proper opportunity of being heard particularly when the AO also did not allow proper opportunity of being heard and did not examine the relevant evidences.

2. For that the Ld. CIT(A) erred in confirming the disallowances when all the details of expenses were filed and it was specifically requested to the AO that the documentary evidences being voluminous in nature may be verified through the Verification Unit but he did not proceed further which was not done.

3. For that the order of Ld. CIT(A) may be set aside and the case may be restored to AO for verification.”

3. Brief facts of the case are that the assessee is an individual of minority community residing in Assam. The case of the assessee was selected for scrutiny under CASS and statutory notices u/s 143(2) and 142(1) of the Act were issued and duly served upon the assessee which were received by the assessee and part response has been noted by the Ld. THE LD. AO in the assessment order. The assessee filed replies in response to the notices/letters issued to him during the course of the assessment proceedings. After considering the submissions made by the assessee, a show cause notice was issued on 29.02.2024 and in response to the show cause notice, the assessee made submissions on 11.03.2024. The Ld. AO asked the assessee to provide the details like purchase invoices, purchase register, inventory register and details of vehicles used for purchase and to submit the copy of e-way bills and ledger of the purchase parties etc. in regard to purchases of Rs. 60,93,33,133/-. In response to the query of the Ld. AO, the assessee



did not provide any details. In absence of any details filed by the assessee, the genuineness of purchases of Rs.60,93,33,133/- remained unverified and unexplained and the Ld. AO, therefore, added a sum of Rs. 7,61,66,441/- on account of disallowance of unverified purchases, Rs. 6,22,250/- on account of disallowance of unverified compensation of employees and Rs. 13,05,662/- on account of disallowance of unverified misc. expenses u/s 37(1) of the Act to the returned income of the assessee and assessed the total income of the assessee at Rs. 8,63,51,643/-. Penalty proceedings u/s 270A of the Act were also initiated through notices issued separately. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A) who dismissed the appeal of the assessee by giving his findings as under:

“6. Therefore, as the appellant has not pursued the appeal despite being granted several opportunities, this appeal is being decided on the basis of facts available on record.

7. During the course of appellate proceedings, no reply has been filed by the appellant. I have perused the order of the Assessing Officer and considered the facts of the case. The Assessing Officer has passed a speaking order with detailed discussion on the issues involved therein. The appellant has not pursued the appeal despite being granted several opportunities through notices u/s 250 of the LT. Act. No details, documents or submissions have been provided by the appellant substantiating its grounds of appeal. Moreover, mere facts mentioned in Form No. 35 cannot be considered in the absence of any supporting documentary evidence and submissions.

The AO has passed a reasoned and speaking order considering all the facts and the circumstances of the case. Also, the appellant has failed to bring anything on record to support its grounds of appeal and to counter the additions made by the AO. Therefore, there is no reason to interfere with the order passed by the AO. Hence, the appeal filed by the appellant is dismissed.

8. In result, the appeal filed by the appellant is dismissed.”

4. None appeared on behalf of the assessee and the appeal was heard with the assistance of the Ld. Sr. DR.



5. We find that at both the stages of assessment order before the Ld. AO as well as before the Ld. CIT(A) in the appeal, proper representation was not made on behalf of the assessee. Therefore, we deem it appropriate in the interest of justice and fair play that another opportunity needs to be provided to the assessee to represent his case properly before the Ld. CIT(A). We, therefore, set aside the order of the Ld. CIT(A) and remit the appeal to him to be decided afresh, who shall allow an opportunity of being heard to the assessee and also grant an opportunity of representing the case and be heard to the Ld. AO as per rule 46A of the Income Tax Rules, 1962, if required, and thereby pass an order in accordance with law. For statistical purposes, the appeal of the assessee is allowed.

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

Order pronounced on 26th March, 2025 under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

[Manomohan Das]

Judicial Member

Sd/-

[Rakesh Mishra]

Accountant Member

Dated: 26.03.2025

Bidhan (P.S.)



Copy of the order forwarded to:

1. **Faiyaz Ahmed, Ward No 4, Gauripur, Dhubri, Assam, 783331.**
2. **Income Tax Officer.**
3. CIT(A)- NFAC, Delhi.
4. CIT-
5. CIT(DR), Guwahati Benches, Guwahati.
6. Guard File.

//True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata