

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No. 556/PAT/2022
Assessment Year: 2015-16**

Nishant Dwelling Pvt. Ltd. G-4, Hari Niwas Complex, Dak Banglow Road, Patna-800001. (PAN: AACCN6359C)	Vs	ITO, Ward-2(2), Patna
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Soumitra Choudhury, Advocate
Respondent by : Shri Ashwani Kr. Singal, JCIT

Date of Hearing : 01.04.2025
Date of Pronouncement : 01.04.2025

ORDER

Per Bench :

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeals), Patna-1 [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/APL/S/250/2018-19/1012672498(1) dated 28.09.2018 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2015-16.

2. Shri Soumitra Choudhury, Advocate appeared on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT appeared on behalf of the Respondent.

3. The appeal of the assessee is time barred by 645 days. A separate application for condonation of delay has been placed in file. Considering the averments made in the said application, we find that there is plausible

reason to condone the delay and the delay of filing the appeal is hereby condoned.

4. The first and foremost issue raised by the assessee is non-representation before the Ld. CIT(A). Assessee submitted that the Ld. CIT(A) passed the impugned order ex parte without affording sufficient opportunity to the assessee. Under this circumstance, in the interest of natural justice, the issues in this appeal of the assessee are restored to the file of the Assessing Officer for adjudication afresh after granting reasonable opportunity of being heard to the assessee and all the issues are left open to the assessee to raise before the Assessing Officer and to produce all documents and submission to satisfy its claim.

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

Order dictated and pronounced in the open court.

Sd/-

(Rakesh Mishra)
Accountant Member

Sd/-

(George Mathan)
Judicial Member

Dated: 1st April, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Nishan Dwelling Pvt. Ltd.
2. ITO, Ward-2(2), Patna
3. CIT(A), Patna-1.
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata