

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

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

**ITA No. 557/PAT/2024  
Assessment Year: 2015-16**

The Motihari Central Co-operative Bank Ltd. Bank Road, Bhawanipur Zirat, Motihari, Bihar- 845401. (PAN: AAAJT2002M)	Vs.	ACIT, Circle-1, Muzaffarpur
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : Shri Sanjeev Kr. Anwar, Advocate  
Respondent by : Shri Ashwani Kr. Singal, JCIT, DR

Date of Hearing : 02.04.2025  
Date of Pronouncement : 02.04.2025

**ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order No. ITBA/NFAC/S/250/2024-25/1066018198(1) dated 25.06.2024 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2015-16.

2. Shri Sanjeev Kr. Anwar, Advocate appeared on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT, DR appeared on behalf of the revenue.

3. Facts of the case in brief are that the assessee filed its return of income of Rs.1,80,94,393/- on 18.03.2017. In the assessment, Assessing Officer made additions on various counts. On appeal, Ld. CIT(A) confirmed

the additions as made by the Assessing Officer. The assessee has filed as many as twelve grounds of appeal but specifically pointed out that the Ld. CIT(A) has passed the order ex parte without providing sufficient opportunity of being heard to the assessee. Hence, the Ld. AR of the assessee prayed before the Bench to set aside the impugned order of the Ld. CIT(A) and restore the issues to his file for adjudicating afresh. In reply, Ld. CIT, DR did not raise any serious objection to this prayer of the assessee.

4. We have heard rival submissions. As it is noticed that the Ld. CIT(A) has dismissed the appeal of the assessee ex parte and by a non-speaking order, however, in the interest of justice and so as to grant the assessee adequate opportunity to substantiate its case, the issues in this appeal are restored to the file of the Ld. CIT(A) for re-adjudication subject to the cost of Rs. 50,000/- (Rupees Fifty thousand) only payable to Bihar State Legal Services within sixty days from the date of this order and receipt of the same would be produced before the Ld. CIT(A) at the first hearing. Should the assessee not pay the abovementioned cost within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

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: 2<sup>nd</sup> April, 2025***

JD, Sr. P.S.

Copy to:

1. The Appellant: The Motihari Central Co-operative Bank Ltd.
2. The Respondent. ACIT, Circle-1, Muzaffarpur
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Patna Bench, Patna
6. Guard file.

True Copy

By Order

Assistant Registrar  
ITAT, Patna Bench