

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 27/PAT/2025
Assessment Year: 2017-2018**

***Santosh Prasad,.....Appellant
Maa Bhagwati Traders,
Mehus More, Sheikhpura-811105, Bihar
[PAN:BXHPP3939C]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-2(5), Lakhisarai,
Bihar, Pin Code No. 811311***

Appearances by:

*Shri Shikesh Jha, Advocate, appeared on behalf of the
assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: April 23, 2025

Date of pronouncing the order: May 26, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals) dated 27th January, 2025 passed for Assessment Year 2017-18.

2. Brief facts of the case are that the assessee is an individual, who filed his return of income declaring total income at Rs.19,22,190/-. The ld. Assessing Officer completed the

assessment making the additions/disallowances of Rs.15,26,000/- on the basis of information/data available on the records. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal *ex-parte* on 27th January, 2025.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, it was the submission of the ld. Counsel for the assessee that ld. CIT(Appeals) did not consider the case on merit, rather he just upheld the order passed by the ld. Assessing Officer. Therefore, he pleaded to delete the addition made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.15,26,000/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the

assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. I have heard the rival submissions and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 26/05/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 26th day of May, 2025

*Copies to :(1) Santosh Prasad,
Maa Bhagwati Traders,
Mehus More, Sheikhpura-811105, Bihar*

(2) *Income Tax Officer,
Ward-2(5), Lakhisarai,
Bihar, Pin Code No. 811311*

- (3) *CIT(Appeals)- ;*
(4) *CIT - ;*
(5) *The Departmental Representative;*
(6) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.