

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. 286/GTY/2024
Assessment Year 2019-20

Gayatri Roller Flour Mills,

Antara Tower, Danish Road,
Panbazar, Guwahati, Assam - 781001
[PAN: AAIFG8631R]

.....**Appellant**

vs.

Assessment Unit,
NFAC

..... **Respondent**

Appearances by:

Assessee represented by : Prateek Jain, CA
Department represented by : Sanjay Jha, JCIT

Date of concluding the hearing : 20.05.2025
Date of pronouncing the order : 06.06.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereinafter “the Act”), passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter the Ld. CIT(A)] vide order dated 26.09.2024 for AY 2019-20.

1.1 In this case, survey proceedings were conducted in the case of Shri Ashok Kumar Gupta and Anuj Gupta on 31.11.2018. During the course of such proceedings, it was revealed that the assessee was one of the beneficiary of accommodation entries from entities which were controlled by Sh. Ashok Kumar Gupta. Thereafter, the Ld. AO reopened the case by issuing notice u/s 148 of the Act on 17.04.2023. During the course of

assessment proceedings, the AO has given a finding that the purchases shown by the assessee were not genuine and had been shown only to reduce taxable income. The focus of the Ld. AO's investigation was regarding determination whether or not there was actual supply of goods with respect to the vouchers presented by the assessee. Needless to say, the Ld. AO found that the vouchers were bogus.

1.2 The assessee challenged these findings before the Ld. CIT(A) and there also he could not fully succeed even though he got relief of Rs. 25,07,382/- on account of transaction with one M/s Kalki Trading Company. It is seen that the Ld. CIT(A) has recorded in para 1.3 at page 2 of the impugned order that the assessee furnished some documents along with written submissions before him.

1.3 Further, aggrieved the assessee has filed the present appeal wherein he has primarily challenged the additions sustained by the Ld. CIT(A).

2. Before us, the Ld. AR pointed out that the statement in para 1.3 at page 2 of the impugned order is factually not correct as the assessee had not been able to file any documents or written submissions and to this extent an affidavit has been filed before us (pages 14 to 16 of the paper book). In clause 5 of the said affidavit. It is categorically mentioned that no documents or submissions were filed since the notice issued by the Ld. CIT(A)'s office was not properly served on the assessee. Thus, it has been prayed that the impugned order is effectively an *exparte* order.

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

3. We have carefully considered the rival submissions and gone through the records before us. We have carefully perused the affidavit filed before us dated 23.04.2025 and it is felt that the assessee deserves the benefit of doubt in terms of his contention that he was unable to file any submissions or documents before the Ld. CIT(A). In light of this, we set

aside the impugned order and remand the same to the file of Ld. CIT(A) for fresh adjudication, after affording the adequate an opportunity of being heard.

4. With these remarks, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 06.06.2025

Sd/-
[Manomohan Das]
Judicial Member
Dated: 06.06.2025
AK, Sr. PS

Sd/-
[Sanjay Awasthi]
Accountant Member

Copy of the order forwarded to:

1. Gayatri Roller Flour Mills
2. Assessment Unit, NFAC
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches