

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

(Through Virtual hearing at Kolkata)

BEFORE SHRI GEORGE MATHAN, JM

AND

SHRI RAKESH MISHRA, AM

ITA No. 400/PAT/2024

(Assessment Year: 2014-15)

Umesh Kumar,
Naya Tola, Talabpar,
Kumhrar, BH Colony,
Patna-800026, Bihar

Vs.

Commissioner of Income-tax
(Appeals), NFAC
Delhi

(Appellant)

(Respondent)

PAN No. AGSPK8016G

Assessee by : None

Revenue by : None

Date of hearing: 18.06.2025

Date of pronouncement: 18.06.2025

ORDER

PER GEORGE MATHAN, JM:

This is an appeal filed by the assessee against the order of the Id. CIT (A), National Faceless Appeal Centre, Delhi [hereinafter referred as the learned CIT (A)] in appeal no. ITBA/NAFC/S/250/2023-24/105470054(1).

02. None represented both on behalf of the assessee and Revenue.
03. A perusal of the impugned order passed by the Id. lower authorities, shows that the assessee has neither appeared before the Id. CIT (A) nor before the Id. AO. He has not appeared before the Tribunal also. Since, the assessee despite providing sufficient opportunities of hearing before both the lower authorities, did not present himself in the proceedings, keeping this in mind and also treating this attitude against the principles

of natural justice, we are of the view, however, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issue in this appeal is restored to the file of the Ld. AO subject to the assessee paying a cost of Rs.50,000/- (Rupees Fifty Thousand only) to the Legal Aid Services, High Court Patna, within sixty days from the date of this order and receipt of the same would be produced before the Id. AO at the first hearing. Should the assessee not pay the abovementioned cost of Rs. 50,000/- within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

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

Order pronounced in the open court on 18.06.2025.

Sd/-
(RAKESH MISHRA)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 18.06.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna