

**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. 457/PAT/2024**

**(Assessment Year: 2017-18)**

**Siddharth Dhurka**  
192 Pebble bay, Tower4,  
19<sup>th</sup> Floor, Sanjay Nagar,  
Bangalore North, Bangalore,  
Karnataka-560094

**(Appellant)**

**Vs.**

**CIT (A)**  
National Faceless Appeal  
Centre, Delhi-110001

**(Respondent)**

**PAN NO. AGRPD7198R**

**Assessee by** : Shri Desh Bandhu Gupta, AR

**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/NFAC/S/250/2023-24/1060748437(1).

02. Shri Desh Bandhu Gupta represented both on behalf of the assessee and none represented on behalf of the Revenue.
03. The appeal of the assessee is time barred by 72 days. Considering the facts and circumstances of the case, we find that there is plausible reason to condone the delay and the delay of filing the appeal is hereby condoned.
04. The first issue, inter alia, raised by the assessee is non-representation before the Ld. CIT(A). Assessee submitted that the Ld. CIT(A) passed the order ex parte. Assessee also submitted that neither any message was received nor any e-mail was received nor it was showing on the

portal resulting into non-compliance. A perusal of the assessment order shows that there was non-compliance before the Id. AO as well and no details had been produced before the Id. Assessing Officer. This being so, and in the interests of justice, one more opportunity is being provided to the assessee to produce the details before the Assessing Officer. Hence, the issues in the appeal on merits are restored to the file of the AO for re-adjudication. The Assessing Officer shall adjudicate the issue after granting the assessee adequate opportunity to substantiate its case. The assessee shall cooperate in the set aside proceedings.

05. In the result, the 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