

**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. 136/PAT/2025  
Assessment Year: 2015-2016**

**Satya Prakash,.....Appellant  
Sarwan Bazar, Barachatti,  
Gaya-824201, Bihar  
[PAN:AGIPP4571B]**

**-Vs.-**

**Income Tax Officer,.....Respondent  
Ward-3(2), Gaya,  
Rai Kashi Nath Chowk, Gaya-823001,  
Bihar**

**Appearances by:**

*Shri Kumar Kartik, C.A., appeared on behalf of the  
assessee*

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

**Date of concluding the hearing: June 17, 2025  
Date of pronouncing the order: June 24, 2025**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 5<sup>th</sup> December 2024 passed for Assessment Year 2015-16.

2. The appeal is time barred by 18 days in filing the appeal by the assessee. However, the assessee filed a condonation petition saying that his authorized representative Shri K. K. Singh, FCA suffered from Cancer and after prolonged treatment passed away in the year 2024 and due to unawareness of minimum internet online knowledge, he could not visit the website portal and, therefore, was not aware of the order passed by the Id. CIT(Appeals). When the assessee came to know about the order passed by the Id. CIT(Appeals) without considering the merit of the case, the assessee approached the Id. A.R. to prefer appeal, due to that there was a delay of 18 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, I am of the view that the assessee was prevented in filing the appeal within the stipulated time. Therefore, I am inclined to condone the delay of 18 days. Hence the delay is condoned.

4. Brief facts of the case are that the assessee is an Individual, who e-filed his return of income on 25.02.2016 for the assessment year 2015-16 declaring total income of Rs.4,15,730/- after claiming deduction of Rs.1,54,382/- under Chapter VIA. The assessee derives income from trading of fertilizers, seeds in the name and style of M/s. Satya Prakash Enterprises, a proprietary concern of the assessee. Subsequently, the case was selected for scrutiny through CASS with a reason "low income shown by large contractors". Accordingly notice under section 143(2) of the Act was issued on 29.07.2016 and duly served upon the assessee for

compliance. Thereafter notice under section 142(1) of the Act along with questionnaire dated 20.04.2017 was issued calling for various details. In reply, the assessee furnished e-filed income tax return along with computation of income for AY 2014-15 & 2015-16 and all bank account statement relevant to AY 2015-16, audit report, copy of unsecured loan, copy of details of purchasers, purchases bill. The assessee also asked to furnish the details of unsecured loan of Rs.38,29,274/- in respect of Smt. Neelam Devi but no reply was furnished by the assessee. Getting no satisfactory reply from the side of assesee, the ld. Assessing Officer finally assessed income of the assessee under section 143(3) of the Act at Rs.42,45,100/-.

5. Being not satisfied, the assessee preferred an appeal before the ld. CIT(Appeals).

6. At the time of hearing, the ld. Counsel for the assessee argued before the Bench that the ld. CIT(Appeals) passed the *ex-parte* order without going into merit of the case and giving sufficient opportunity of being heard. Therefore, ld. Counsel pleaded to set aside the order passed by the ld. CIT(Appeals) and remit the matter back to the file of ld. Assessing Officer for deciding it afresh.

7. 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 by making

an addition of Rs.42,45,100/-. 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 order passed by the ld. CIT(Appeals).

8. I have heard both the sides and perused the material available on record. By considering the totality of the facts and circumstances of the case, I find that the ld. CIT(Appeals) proceeded to dismiss the appeal of the assessee vide his impugned order passed *ex-parte* without giving any further opportunity of being heard to the assessee. Keeping in view this factual position pointed out by the ld. D.R. from the impugned order of the ld. CIT(Appeals), I am of the view that proper and sufficient opportunity of being heard cannot be said to have been given by the ld. CIT(Appeals) to the assessee before dismissing the appeal of the assessee. There is a clear violation of principle of natural justice. I, therefore, consider it fair and proper and in the interest of justice to set aside the impugned order passed by the ld. CIT(Appeals) and remit the matter back to Assessing Officer for disposing of the appeal of the assessee afresh on merit in accordance with law after giving proper and sufficient opportunity of being heard to the assessee. The assessee is directed to make due compliance before the

Assessing Officer and extend all the possible cooperation in order to enable the Assessing Officer to dispose of the appeal afresh expeditiously.

**9. In the result, the appeal of the assessee is treated as allowed for statistical purposes.**

Order pronounced in the open Court on 24/06/2025.

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

**Kolkata, the 24<sup>th</sup> day of June, 2025**

- Copies to :* (1) Satya Prakash,  
Sarwan Bazar, Barachatti,  
Gaya-824201, Bihar
- (2) Income Tax Officer,  
Ward-3(2), Gaya,  
Rai Kashi Nath Chowk, Gaya-823001,  
Bihar
- (3) CIT(Appeals), NFAC, Delhi;  
(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.**