

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

(Through Virtual hearing at Kolkata)

**BEFORE SHRI GEORGE MATHAN, JM  
AND**

**SHRI SANJAY AWASTHI, AM**

**ITA No. 282/PAT/2024**

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

**Shri Raju Kumar Singh**

Vill-Baradaud, paroo,  
Muzaffarpur-843112,  
Bihar

**(Appellant)**

**Vs.**

**ITO, Ward 1(2)**

Muzaffarpur-842001  
Bihar

**(Respondent)**

**PAN NO. AMWPS7086C**

**Assessee by** : Shri Arun Kr. Sharma, AR  
**Revenue by** : Shri Ashwani Kr. Singal, DR

**Date of hearing:** 24.06.2025

**Date of pronouncement:** 25.06.2025

**ORDER**

**PER GEORGE MATHAN, JM:**

This is an appeal filed by the assessee against the order of National Faceless Appeal Centre, Delhi [hereinafter referred as the learned CIT (A)] in appeal no. ITBA/NFAC/S/250/2023-24/1059803239(1) dated 17.01.2024 for A.Y. 2017-18.

02. Shri Arun Kr. Sharma represented both on behalf of the assessee and Shri Ashwani Kr. Singal represented on behalf of the 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 25.06.2025.

Sd/-  
(SANJAY AWASTHI)  
(ACCOUNTANT MEMBER)

Sd/-  
(GEORGE MATHAN)  
(JUDICIAL MEMBER)

Kolkata, Dated: 25.06.2025

*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