

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 Nos. 483 to 485/PAT/2024

(Assessment Years: 2018-19)

Anil Prasad Gupta

Lal Bagh, Near Town Hall,
Darbhanga, -846004, Bihar

(Appellant)

Vs.

**National Faceless Appeal
Centre, New Delhi-110001**

(Respondent)

PAN NO. APWPG2395h

Assessee by : Shri Ashish Kr. Agrawal, 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:

These are appeals filed by the assessee against the orders of National Faceless Appeal Centre, Delhi [hereinafter referred as the learned CIT (A)] even dated 27.05.2024 for A.Y. 2018-19.

02. Shri Ashish Kr. Agrawal, represented both on behalf of the assessee and Shri Ashwani Kr. Singal, represented on behalf of the Revenue.
03. The facts and circumstances in all the appeals are similar. 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. 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.

04. In the result, the appeals of the assessee are 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