

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 199/GTY/2024
Assessment Year 2016-17

&

I.T.A. No. 200/GTY/2024
Assessment Year 2017-18

Maken Longermongla,

Imkonglenden Colony, Ward-20,

Dimapur - 797112

[PAN: AESPL1794C]

.....**Appellant**

vs.

ITO, Ward-1, Dimapur,

Purana Bazar,

Dimapur - 797116

..... **Respondent**

Appearances by:

Assessee represented by : Anil Kumar Agarwal, FCA

Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 10.06.2025

Date of pronouncing the order : 25.06.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. This is a batch of two appeals pertaining to the same assessee. Since, the issues are inter-connected, hence, these two cases are being disposed of through a single order.

2. The present two appeals emanate from the orders under Section 250 of Income Tax Act, 1961 (hereafter "the Act") passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter "the Ld. CIT(A)"] dated 31.07.2024.

2.1 In these two cases, the Ld. AR prayed that due to the fact that the assessee was improperly advised by the tax counsel retained by him, hence no compliance could be made before the Ld. CIT(A) in response to notices issued from his office. The Ld. AR pointed out that in ITA No. 199/Gty/2024, this fact is recorded on page 7 para 3 of the impugned order and in ITA No. 200/Gty/2024 also this fact is recorded at page 7 in para 3 of the impugned order for that year. It was also pointed out that even before the Ld. AO, the assessee had not been able to make any presentation of facts. In light of these facts, it was prayed that the matter may be remanded back to the file of Ld. AO so that the assessee has one more opportunity of presenting the facts.

2.2 The Ld. DR while relying on the orders of authorities below, stated that he would have no objection if these two cases would go back to the Ld. AO for fresh assessment orders.

3. We have considered the rival submissions and also gone through the records. We feel that in the interest of substantive justice, the assessee deserves a chance to prove his case before the Ld. AO and therefore, we set aside the impugned order and remand both these cases to the file of Ld. AO for fresh assessment order. Needless to say, that the assessee would do well to cooperate in the assessment proceedings and be alert in responding to notices issued by the Ld. Assessing Officer. The Ld. AO would, of course, provide ample opportunity of being heard.

4. With these remarks, these two appeals of the assessee are allowed for statistical purposes.

Order pronounced on 25.06.2025

Sd/-
[Manomohan Das]
Judicial Member
Dated: 25.06.2025

Sd/-
[Sanjay Awasthi]
Accountant Member

AK, Sr. PS

Copy of the order forwarded to:

1. Maken Longermongla
2. ITO, Ward-1, Dimapur
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches