

IN THE INCOME TAX APPELLATE TRIBUNAL 'PATNA' BENCH, PATNA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA Nos. 91, 92,93 & 94/PAT/2025
(Assessment Year:2015-16 & 2016-17)**

Ruby Devi
Mahabir Electric Mohalla
Lalbazar, Bihar-845438

(Appellant)

Vs.

ITO Ward 1(5)

(Respondent)

PAN No. CAVPD1148P

Assessee by : Shri Monark Jain, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 07.07.2025
Date of pronouncement: 18.07.2025

ORDER

Per Rajesh Kumar, AM:

These are appeals preferred by the assessee against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 28.10.2024, 29.10.2024 for the AYs 2015-16 & 2016-17.

02. At the outset, we observe that there is a delay of 58 days in filing all the appeals by the assessee for which the condonation petitions were filed. After hearing both the sides and after going through the contents of the condonation petition, we are of the opinion that the delay is for genuine and sufficient reasons and accordingly, condoned and appeals are admitted for adjudication.
03. After hearing both the sides and after perusing the facts on record including the appellate orders as well as the assessment orders, we

find that there was part of compliance before the Id. AO, whereas there was no compliance before the Id. CIT (A) at all. We note that even the Id. CIT (A) while deciding the appeal has not touched upon the merits of these appeals which is in violation of provisions of Section 250(6) of the Act, which states that the Id. Appellate Authority has to state the point of determination, decision on the issue raised by the assessee / Revenue and also reasons for giving such decisions. We note that even before the Id. AO, the assessee has not furnished the details as called for. Consequently, we are of the view that ends of justice would be served if the assessee is given one more opportunity of presenting her case before either of the authorities below so that these appeals could be decided on merits. Accordingly, we restore these appeals to the file of the Id. AO with a direction to the Id. AO to decide the same after affording reasonable opportunity of hearing to the assessee. We, simultaneously direct the assessee to make necessary compliance before the Id. AO so that these appeals could be decided in a seamless manner. The appeals are allowed for statistical purposes.

04. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 18.07.2025.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated:18.07.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna