

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

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

**ITA Nos.211/PAT/2025  
(Assessment Year:2017-18)**

**Vishwaraj Steel and Crockery  
LLP**  
Madhuri Shah Market Infront of  
Badi Masjid, Main Road Motihari,  
East Champaran-845401, Bihar

**(Appellant)**

**Vs.**

**Income Tax Officer,  
Ward 1(4), Motihari  
East Champaran**

**(Respondent)**

**PAN No. AAOFV1295Q**

**Assessee by** : Shri Sanjeev Kr. Anwar AR  
**Revenue by** : Shri Ashwani Kr. Singal, DR

**Date of hearing:** 07.07.2025  
**Date of pronouncement:** 22.07.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 15.05.2024 for the AY 2017-18.

02. At the outset, we observe that there is a delay of 273 days in filing the appeal, for which the assessee has moved a condonation petition. We observe from the said petition that the assessee's business was closed in F.Y. 2020-21 and thereafter, it was not having any proper/regular office to look after its affairs as almost all the employees were terminated resulting into non accessing of the appellate order passed by the Id. CIT (A). We further note that the assessee came to know about the said order after proceedings u/s 271AAC of the Act were

initiated and notice was served upon the assessee. The assessee has also filed an affidavit to this effect before us.

03. After hearing the rival contentions and after perusing the facts available on record before us, we are of the view that the delay is for genuine and sufficient reasons and accordingly condoned.
04. At the outset, we observe that there was no compliance at all either before the Id. AO or before the Id. CIT (A) which has resulted into passing the ex-parte orders by both the authorities below. We note that the assessment has been framed u/s 144 of the Act vide order dated 11.12.2019. Similarly, before the first appellate authority, the assessee has not furnished any documents, resulting into ex-parte dismissal of the appeal in limine by the Id. CIT (A). Under these circumstances, we are of the view that the assessee needs to be given one more opportunity of presenting its case before the Id. AO. Consequently, we restore the appeal to the file of the Id. AO with a direction to decide the same after affording reasonable opportunity of hearing to the assessee. The appeal of the assessee is allowed for statistical purposes.
05. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 22.07.2025.

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

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 22.07.2025

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