

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.184/Pat/2025
Assessment Year: 2017-18

Amul Feed Pvt. Ltd.....Appellant

Shakti Punj, Ashoka Vihar
Biscomaum Colony, Patna,
Bihar - 800007.

[PAN: AAFCA0769E]

vs.

ITO, WARD-2(1), PATNA..... Respondent

Appearances by:

Shri Manish Kumar, AR, appeared on behalf of the appellant.

Shri Ashwani Kr. Singhal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : July 22, 2025

Date of pronouncing the order : July 23, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal has been filed by the assessee against the order passed by the learned NFAC ["CIT(A)"] for the Assessment Year 2017-18.

2. Brief facts of the case are that the Assessing Officer passed an assessment order under section 143(3) of the Income-tax Act, 1961 ("the Act") making an addition of Rs.1,37,39,437 as unexplained cash credit under section 69A of the Act, invoking the provisions of section 115BBE of the Act. The Assessing Officer further made another addition of Rs.1,00,88,000 as unexplained credit under section 68 of the Act, again invoking section 115BBE and taxing the same at the rate of 60%.

3. Aggrieved by the said assessment order, the assessee preferred an appeal before the CIT(A). However, the appeal of the assessee was dismissed ex parte for non-compliance with the notices issued by the

ld. CIT(A), The ld. CIT(A), therefore, upheld the order of the Assessing Officer without going into the merits of the case.

4. Aggrieved, assessee is now in appeal before the Tribunal on multiple grounds. During the course of hearing, the learned AR submitted that the order passed by the CIT(A) is ex parte and requested that the assessee be granted one more opportunity to substantiate its claims and contentions before the ld. CIT(A). It is submitted that the assessee is willing to comply with all future notices issued by the CIT(A) and wishes to present its case on merits.

5. On the other hand, the ld. DR submitted that sufficient opportunities had already been given to the assessee before the CIT(A), which were not availed of, and therefore the ld. CIT(A) was justified in passing the ex parte order.

6. We have heard the rival submissions and perused the material available on record. We find that the order passed by the ld. CIT(A) is ex parte without considering the merits of the case due to non-appearance of the assessee. In the interest of natural justice, we are of the view that the assessee deserves one more opportunity to represent its case. Accordingly, the impugned order of the ld. CIT(A) is set aside, and the matter is restored to the file of the CIT(A) with a direction to decide the appeal afresh, after providing a reasonable opportunity of being heard to the assessee. The assessee is also directed to extend full cooperation and to comply with the notices issued by the CIT(A) without fail.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 23rd July, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 23.07.2025.

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches