

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

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

**ITA No.161/PAT/2025  
(Assessment Year:2021-22)**

**Narendra Kumar**  
KankarbaghTempu Stand,  
Sampatchak, Bihar-800020

**Vs.**

**Income Tax Officer,**  
Ward 5(1), Patna-800001  
Bihar

**(Appellant)**

**(Respondent)**

**PAN No. CATPK3676B**

**Assessee by** : None  
**Revenue by** : Shri Rajat Datta, DR

**Date of hearing:** 10.07.2025  
**Date of pronouncement:** 29.07.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This appeal preferred by the assessee against the order of the Commissioner of Income Tax, Appeal (hereinafter referred to as the "Ld. CIT(A)") dated 27.01.2025 for the AY 2021-22.

02. At the outset, the Id. Counsel for the assessee submitted that the appellate order passed by the Ld. CIT(A) ex parte without hearing the assessee on merit. The Ld. AR drew our attention to Para No. 4.1 to 4.10 of page 4 to 6 of the appellate order and submitted that the Ld. CIT(A) had fixed the dates for compliance two times i.e. ,20.12.2024 & 24.01.2025. The Ld. AR submitted that the appellant could not comply in the assessment proceeding owing to my medical urgency as well as detection of cancer to the chartered accountant

who was looking after the matter. Due to this precarious condition, the assessee could not be aware of the order passed by Ld. AO in December, 2022. The Ld. AR, therefore, prayed that since the facts noted by the AO during the assessment proceeding are factually incorrect and, therefore, in the interest of natural justice and fair-play that the matter may be restored to the file of the AO for appreciation of correct facts and assessment may be made afresh and de novo.

03. The Ld. DR, on the other hand, relied on the orders of the authorities below by submitting even before the Ld. CIT(A) the assessee has not record his presence before the Ld. CIT(A) and, therefore, the ex parte order was passed by Ld. CIT(A) was attributed to the failure of the assessee to attend the hearings on the dates fixed for hearing.
04. After hearing the rival contentions, we find that undoubtedly the assessee was non-compliance before the Ld. CIT(A) as well as before the Ld. AO, hence the orders were passed ex parte. However, in our opinion, the Ld. CIT(A) is duty bound to set out the point of determination and his decision thereon and the reason for taking the said decision as mandated by the provision of section 250(6) of the Act which apparently has not been done by the appellate authority. Before the AO also the proceedings culminated ex-parte. Accordingly, in the interest of justice and fair play, we deem it fit and proper to restore the issue back to the file of the AO so that the facts could be appreciated in correct perspective and order is passed accordingly de novo. Accordingly, we restore the issue to the file of the AO with a direction to the AO to provide a reasonable opportunity of hearing to the assessee as well. Moreover, it is directed to assessee that the assessee should not seek any adjournments unless otherwise required

for reasonable cause. Grounds of appeal raised by assessee are 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 29.07.2025.

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

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 29.07.2025

*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