

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

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI MANOMOHAN DAS, JM**

**ITA Nos. 37 to 43/GHY/2025
(Assessment Year:2016-17)**

Chukhu Tajo
Biological park, Ganga Market,
Itanagar, Papum Pare District
Arunachal Pradesh-791111

Vs.

**ITO, Ward North
Lakhimpur**
Aaykar Bhavan, Bora
Complex, D.K. Road, North
Lakhimpur-787001,
Assam

(Appellant)

(Respondent)

PAN No. AIEPT2844F

Assessee by : Shri Anil Kumar Agarwala, AR
Revenue by : Shri Kausik Ray, DR

Date of hearing: 08.07.2025
Date of pronouncement: 28.07.2025

ORDER

Per Rajesh Kumar, AM:

These appeals preferred by the assessee against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 18.11.2024, 03.12.2024, 02.12.2024, 13.11.2024, 20.11.2024, 19.11.2024 for the AYs 2016-17 & 2017-18.

02. The facts and circumstances are similar in all the appeals in ITA No. 37 to 43/GHY/2025 and hence, we will take the ITA no. 37/GHY/2025 for A.Y. 2016-17 as lead case and will decide the issue. The grounds raised in ITA No. 37/GHY/2025 is as under: -

"1. For that the Learned Commissioner of Income Tax (Appeals) erred in law as well as on facts in upholding the order of the assessing officer determining total income of? 62,92,399 without affording reasonable opportunity of being heard to the appellant.

2. For that the Learned CIT(A) erred in upholding the action of the Assessing Officer in passing order u/s 144 without affording effective opportunity of being heard to the assessee, violating the provisions of Natural Justice enshrined in law

3. For that the Leamed CIT(A) erred in upholding the jurisdiction of the Assessing Officer which was assumed without mandatory service of notice u/s 148.

4. For that the Learned CIT(A) erred in upholding the order of the Assessing Officer was wrong to have completed the reassessment proceedings making addition of Rs 62,92,399/-without taking into account the entire facts of the case and without allowing exemption u/s 10(26) to which the assessee is entitled under law. The addition of Rs 62,92,399/- therefore should be deleted in full.”

03. At the outset, the Id. Counsel for the assessee submitted before the Bench that the orders of Id. CIT (A) as well as Id. AO were ex-parte. The Id. Counsel for the assessee submitted before the Bench that the orders passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside.
04. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
05. We after hearing the submissions of the parties and perusing the material available on record, we find that impugned order passed by NeAC was upheld by NFAC without looking into the merits of the case by simply dismissing the appeal of the assessee in limine by not considering the reply uploaded by the assessee on the portal. In our opinion, the order passed by the Id. CIT (A) is in violation of Provisions of Section 250(6) of the Act. Sub-section (6) of section 250 of the Income Tax Act, 1961, mandates the Id. CIT(A) to state the point in determination, his decision and reasons in support of his conclusion. A perusal of the order of the Id. CIT(A) would indicate that it is not in consonance with mandate given in the Act. The Id. CIT(A) has not made any analysis of facts available on record, including the

assessment records and has passed an ex-parte order. Therefore, the impugned order is not sustainable and it deserved to be set aside. We therefore, feel it necessary in the larger interest of justice and fairplay to restore the issue to the file of the Id. AO for necessary adjudication for which reasonable opportunity to be provided to the assessee. It is further clarified that assessee should also not seek any adjournments unless otherwise required for reasonable cause. The appeals of the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 28.07.2025.

Sd/-
(MANOMOHAN DAS)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 28.07.2025

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, Guwahati