

# आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC BENCH", PATNA  
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

(THROUGH VIRTUAL HEARING AT KOLKATA)

आयकर अपील सं/ITA Nos.256 & 259/PAT/2025

(निर्धारण वर्ष / Assessment Year : 2016-2017 & 2015-2016)

<b>Bharti Jha,</b> AG Colony, Behind IGIMS, 80ft Road, Kautilya Nagar, Patna-23	Vs	<b>DCIT/ACIT, Central Circle-1,</b> <b>Patna</b>
<b>PAN No. :AWUPJ 9741 M</b>		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	None
राजस्व की ओर से / Revenue by	:	Shri Ashwani Kumar, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	04/08/2025
घोषणा की तारीख/Date of Pronouncement	:	04/08/2025

## आदेश / ORDER

These two appeals filed by the assessee against the separate orders of the Id. CIT(A), Patna-3, both dated 29.03.2025 for the assessment year 2016-2017 & 2015-2016.

2. None appeared on behalf of the assessee. Shri Ashwani Kumar, Id. Sr. DR appeared on behalf of the revenue.

3. Adjournment applications have been filed in both the cases seeking adjournment, however, looking to the facts of both the cases, the adjournment applications filed in both the appeals are rejected and both the appeals of the assessee are disposed off.

4. A perusal of the order of the Id. CIT(A) for both the years under consideration shows that there was non-compliance on the part of the assessee before the Id. CIT(A) during the appellate proceedings. A perusal of the grounds of appeal shows that the assessee has sought opportunity

to substantiate its claim before the Id. CIT(A). In this regard, Id. Sr. DR has no objection if the issues are restored to the file of the Id. CIT(A) for readjudication on merits.

5. As it is noticed that the assessee has not produced the evidences as called for by the Id. CIT(A) in the course of appellate proceedings and also there was non-compliance on the part of the assessee, therefore, in the interest of justice, the issues in both the appeals are restored to the file of the Id. CIT(A) for readjudication on merits after providing adequate opportunity of being heard to the assessee. If the assessee does not represent for its appeals within two hearings that the Id. CIT(A) would give, liberty is granted to the Id. CIT(A) to draw adverse inference.

6. In the result, both appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 04/08/2025.

**Sd/-**  
**(GEORGE MATHAN)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**Kolkata;** दिनांक Dated 04/08/2025

*Prakash Kumar Mishra, Sr.P.S.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. Appellant
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT, Patna
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)

आयकर अपीलीय अधिकरण, पटना /ITAT, Patna