

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

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

**ITA No.238/GTY/2024
(Assessment Year:2022-23)**

**Khemani Tea Company Private
Limited**

Mancotta Road, Chowkidinghee,
Dibrugarh, Assam-786001

(Appellant)

Vs.

ACIT/Cir-1/DIB

Milan Nagar, Dibrugarh,
Assam, PIN-786001

(Respondent)

PAN No. AACCK6872F

Assessee by : None
Revenue by : Shri Kausik Ray, DR

Date of hearing: 21.07.2025
Date of pronouncement: 26.08.2025

ORDER

Per Rajesh Kumar, AM:

This appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals), ADDL/JCIT(A)-2 Pune (hereinafter referred to as the "Ld. CIT(A)") dated 26.09.2024 for the A.Y. 2022-23.

02. At the time of hearing neither the assessee nor the Id. AR appeared before the Bench to attend this appeal nor any adjournment application was moved by the assessee. Therefore, this appeal is heard and disposed off with the assistance of Id. DR, who pointed out that the assessee had not appeared before both the lower authorities and stated that this appeal may be restored to the file of the Id. CIT (A).

03. After hearing the Id. DR and perusing the materials available on record before us with the assistance of the Id. DR, we observe that in this case the assessment was framed u/s 144 of the Act when the assessee failed to appear on the dates fixed for hearing by the Id. AO. Similarly, before the Id. CIT (A), there was no representation on behalf of the assessee and accordingly, the Id. CIT (A) dismissed the appeal for want of requisite information/ documents. Though, the assessee did not appear before Id. CIT (A) but in consonance of the principle of natural justice and to meet the ends of justice, we remit the matter back to the file of Id. CIT (A) with a direction to provide one more opportunity of being heard to the assessee and pass the order accordingly. In the same breath, we also hereby direct the assessee to co-operate in the proceedings before the Id. CIT (A) failing which the Id. CIT (A) shall be at liberty to pass appropriate order in accordance with law on merits based on the materials available on record. Thus, the appeal by the assessee is allowed for statistical purposes.
04. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.08.2025.

Sd/-
(MANOMOHAN DAS)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 26.08.2025
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