

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 112/GTY/2025
Assessment Year: 2018-19

Than Khupa Hmar,
Bethel Veng, Champhai,
Mizoram, Aizawl - 796001
[PAN: ALAPH7715A]

.....**Appellant**
vs.

DDIT, ACIT, Silchar,
Silchar.DCIT@ Incometax.gov.in
Silchar

..... **Respondent**

Appearances by:

Assessee represented by : Adj. Petition
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 13.08.2025
Date of pronouncing the order : 21.08.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal arises from the order under Section 250 of Income Tax Act, 1961 (hereafter “the Act”) passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)”], dated 05.03.2025.

1.1 In this case, the appellant had moved for an adjournment but it was decided to proceed ahead with the adjudication with the help of Ld. DR.

1.1 It is seen that in this case, the assessee did not file his return of income for AY 2018-19. However, in response to notice u/s 148 of the Act, a return of income was filed on 16.07.2022. Thereafter, the Ld. AO made

three additions in respect of cash deposits (Rs. 5,10,32,368/-); addition in respect of business income (Rs. 2,11,02,315/-); and addition in respect of interest income (Rs. 10,55,804/-). The assessee carried this matter before the Ld. CIT(A), where he could not succeed mainly on account of the fact that the notices issued for hearing in the matter did not elicit any response and hence the appeal was disposed of in an *exparte* manner.

1.2 Aggrieved with this action, the assessee has filed this appeal before the ITAT with 23 grounds. Through these grounds, the legality of assuming jurisdiction by the Ld. AO has been challenged as also the action u/s 148A has been challenged as being allegedly illegal. We find that the legality surrounding the assumption of jurisdiction was also raised before the Ld. CIT(A), but due to non-compliance to the notices issued by the Ld. CIT(A), no any cognizance was taken of this specific issue.

2. Before us, the Ld. DR took us through the Ld. AO's order as also the order of the Ld. CIT(A) and stated that since the fact finding could not be done at the basic level of the Ld. AO hence this matter could, at best, be remanded to the file of Ld. AO. The Ld. DR pointed out that the order u/s 148A(d) of the Act was passed on 04.04.2022 without the benefit of any reply from the assessee's side.

3. We have carefully perused the orders of Ld. AO/CIT(A) and have gone through the grounds of appeal also. It is seen that neither before the Ld. AO nor before the Ld. CIT(A) did the assessee make any presentation of facts. In fact, the opportunity provided u/s 148A(b) of the Act was also not availed of. Considering the totality of facts and circumstances of this case, we deem it fit to set aside the impugned order and remand the issue back to the file of Ld. AO for considering the submissions of the assessee and thereby passing a speaking order in the matter. The assessee would do well to present the facts and his objections, if any, before the Ld. AO and invariably cooperate in the assessment proceedings.

4. In result, this appeal is allowed for statistical purposes.

Order pronounced on 21.08.2025

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 21.08.2025
AK, Sr. PS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches