

**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. 110/GTY/2025**  
**Assessment Year: 2013-14**

**&**

**I.T.A. No. 111/GTY/2025**  
**Assessment Year: 2016-17**

**Dingluaia Hlawnmual,**

Aizawl, Mizoram, Aizawl - 796001

[PAN: ABNPH5869E]

.....**Appellant**

**vs.**

**ITO W-1, Silchar,**

DCIT/ACIT, Circle Silchar,

Silchar (Assam) - 788001

..... **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. This is a batch of two appeals belonging to the same assessee. ITA No. 110/Gty/2025 pertains to AY 2013-14, whereas ITA No. 111/Gty/2025 pertains to AY 2016-17.

1.1 ITA No. 110/Gty/2025 arises from order u/s 250 of the Act dated 11.03.2025, passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi. Appeal ITA No. 111/Kol/2025 arises from order dated 11.03.2025, passed by Ld. CIT(A), NFAC, Delhi.

1.2 In both these cases, the Ld. AO's order has been passed in an exparte manner and certain additions were made for both the years. The assessee carried both these matters before the Ld. CIT(A), where also he could not avail of several opportunities to represent before the first appellate authority. Thereafter, for both the years, exparte orders have been passed.

2. The assessee has filed both the appeals challenging the action of Ld. CIT(A) in confirming the respective additions made for both of the assessment years. On the last date of hearing, the assessee had filed an adjournment application but it was decided to proceed ahead with the adjudication with the help of Ld. DR.

2.1 The Ld. DR took us through the impugned orders and the orders of Ld. AO for both of the years. It was pointed out by the Ld. DR that there was no compliance whatsoever to the notices issued by either the Ld. AO or the Ld. CIT(A). The Ld. DR stated that in the absence of any presentation whatsoever before either of the authorities then there was no option but to take an adverse view against the assessee on the basis of facts already on record.

3. We have carefully considered the orders of Ld. AO and the impugned orders for both the years. We have also heard the Ld. DR at length. We find that in this case for reasons best known to the assessee, he has chosen to ignore the notices issued by both the Ld. AO and the Ld. CIT(A) for both the years. However, in the interests of substantive justice, we feel that the assessee deserves a chance to ventilate his grievances before an appropriate lower authority so that at least the basic facts are thrashed out. To this extent, we set aside the impugned orders in both the appeals and remand these cases back to the file of Ld. AO for fresh consideration and thereafter passing speaking orders. The assessee would do well to cooperate with the Ld. AO and present his arguments regarding the assumption of jurisdiction as also on the facts so that the Ld. AO can

arrive at a judicious view in both the matters.

4. In result, these two appeals are 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