

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. 106/GTY/2025
Assessment Year: 2010-11

Pawan Castings Meghalaya Private Limited,
Harli Bagan Byrnihat RI-Bhoi,
Shillong - 793101
[PAN: AACCP9237F]

.....**Appellant**

vs.

DCIT/ACIT, Cir-1, Guwahati,
Aayakar Bhawan, Christian Basti,
G.S. Road, Guwahati
(Assam) - 781005

..... **Respondent**

Appearances by:

Assessee represented by : J.P. Gupta, FCA
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 order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) dated 28.02.2025, passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi.

1.2 In this case, in the first round of proceedings, the ITAT had remanded back to the file of Ld. CIT(A) for fresh adjudication, vide order dated 17.06.2020. It is seen that in para 6.2 at page 8 of the impugned order there is mention of 9 opportunities given to the assessee for presenting his arguments before the Ld. CIT(A). Thereafter, the Ld. CIT(A)

has considered the case on merit on the basis of facts already on record and thereafter passed an adverse order against the assessee. Aggrieved with this action, the assessee has approached the ITAT with the following grounds:

“1. That the order dated 28/02/2025 passed u/s 250 of the Income Tax Act, 1961 is bad in law as well as on the facts of the case in upholding the order 30/12/2017 passed by the AO u/s 143(3) r.w.s. 147.

2. That the CIT(A) has passed the order u/s 250 without providing sufficient opportunity to the appellant and as such the order is bereft of natural justice is liable to be deleted in full.

3. That the CIT(A) erred both in law and on facts of the case in upholding the order passed by the Assessing Officer, wherein the share capital introduced amounting to Rs. 86,00,000/- was treated as unexplained and added to the total income under Section 68 of the Income Tax Act, 1961. The same may kindly be deleted.

4. That the appellant craves leave to submit any other ground/s on or before the hearing of the appeal.”

2. Before us, the Ld. AR pleaded that the assessee could not appear before the Ld. CIT(A) since he was under a genuine belief that his case would be transferred as requested before the Ld. CIT(A) in response to his notices u/s 250 of the Act dated 12.01.2024. The Ld. AR strongly prayed for one more opportunity to present the facts before the Ld. CIT(A).

2.1 The Ld. DR, on the other hand, stated that the assessee had ample opportunity since the matter was remanded back to the file of Ld. CIT(A) by the ITAT and that he should have been vigilant in pursuing the appeal.

3. We have carefully considered the arguments of Ld. AR/DR and have gone through the records. We feel that normally cases of this kind which have already been decided by a Coordinate Bench of the ITAT for remanding back, should not get a third opportunity. However, in this case, in the interests of substantive justice, we deem it fit to remit this matter back to the file of Ld. CIT(A) for adjudication on merits. To this extent, we set aside the impugned order and direct that the assessee would take pains to present the facts and his arguments before the Ld. CIT(A) and

thereafter the Ld. CIT(A) would pass a speaking order. We may add that in case, the assessee does not comply appropriately before the Ld. CIT(A) then the Ld. CIT(A) would be at liberty to confirm the findings of Ld. AO.

4. In result, appeal of the assessee 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