

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.209/Pat/2025
Assessment Year: 2013-14

Sanjay Kr. Sharma.....Appellant

S/o Chidanand Sharma, Radha Rani Sinha Road,
Adampur, Bhagalpur,
Bihar- 812001...

[PAN: AWIPS0681B]

vs.

ITO, Ward-1(1), Bhagapur..... Respondent

Appearances by:

Shri Sudipta Sannigrahi, CA appeared on behalf of the appellant.

Smt. Rinku Singh, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : August 20, 2025

Date of pronouncing the order : September 01, 2025

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal by the assessee is directed against the order dated 28.02.2025 passed by the NFAC under section 250 of the Income-tax Act, 1961.

2. Brief facts of the case are that the assessee is an individual and filed return of income for the Assessment Year 2013–14 declaring total income of Rs.10,60,000/-. The case of the assessee was reopened by issuing notice u/s 148 of the Act after obtaining due approval. Subsequently, the Assessing Officer completed the assessment by passing order u/s 147 r.w.s. 144B of the Act by making an addition of Rs.20,87,245/- on account of undisclosed credits.

3. Aggrieved by the above order, the assessee preferred an appeal before the Ld. CIT(A). However, the assessee did not appear or comply on the dates fixed for hearing. Consequently, the CIT(A) dismissed the appeal of the assessee by passing an ex parte order upholding order of the Assessing Officer.

4. Dissatisfied with the above order assessee is in appeal before this tribunal. The learned AR submitted that the appeal was dismissed without proper hearing and that the assessee may be given a final opportunity to substantiate its claims before the authority below. It is submitted that the ex parte order of the Ld. CIT(A) passed on technical ground of non-compliance caused prejudice to the assessee and resulted in miscarriage of justice.

5. On the other hand, the learned Departmental Representative supported the order of the authorities below and did not object to the matter being remanded for a fresh hearing.

6. We have heard both sides and perused the material on record. We find that in the present case, the CIT(A) passed an ex parte order due to non-compliance of the assessee simply upholding the order of the Assessing Officer, which is not justified in the eyes of law. Therefore, in the interest of substantial justice and fair play, we feel it necessary to provide the assessee with one more opportunity to explain and substantiate his case before the ld. CIT(A). Accordingly, we restore the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law, after affording the assessee a reasonable opportunity of being heard and to submit necessary supporting documents. The assessee is also directed to cooperate in the proceedings without fail. Thus, the appeal of the assessee is allowed for statistical purposes.

7. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 1st September, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 01.09.2025.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches