

**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.263/Pat/2025**  
Assessment Year: 2017-18

**Rubi Kumari.....Appellant**

C/o Maa Tarini Auro Services,  
Belsanditara, Bibhutipur,  
Samastipur, Bihar- 848207.

**[PAN: AKUPK7000Q]**

**vs.**

**ITO, Ward-3(3), Samastipur..... Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

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

Date of concluding the hearing : August 19, 2025

Date of pronouncing the order : September 1<sup>st</sup>, 2025

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal by the assessee is directed against the order dated 20.03.2025 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 derived her income from petrol pump. For the assessment year 2017-18, the assessee filed her return of income declaring total income of Rs.9,75,504/-. The Assessing Officer found during the assessment proceedings that there was discrepancy in disclosing of closing stock amounting to Rs.264871/- and the assessee had unexplained expenditure of Rs.10,68,685/- and the assessee received undisclosed interest from investments of Rs.31,006/- and there was

unsubstantiated expenses debited in P&L A/c of Rs.1,99,763/-. Due to non-compliance, the Assessing Officer added the said amounts to the total income of the assessee.

3. Aggrieved by the above order, the assessee filed an appeal before the ld. CIT(A) where the appeal of the assessee was dismissed due to non-compliance by simply sustaining the order of the Assessing Officer.

4. Dissatisfied with the above order, the assessee is in appeal before this Tribunal. At the time of hearing, the assessee did not turn up before this Bench. Although, Registry has issued notice to the assessee. As no one turned up at the time of hearing, we cannot keep this appeal pending for inordinate period, therefore, we heard this matter with the assistance of the ld. DR.

5. The ld. DR stated that the assessee is a habitual defaulter and it did not turn up before the Assessing Officer as well as ld. CIT(A) and even before this Bench, therefore, the appeal needs to be dismissed in limine.

6. We, after hearing the ld. DR and perusing the materials available on record, find that although the assessee did not turn up before the authorities below, however, the ld. CIT(A) passed the impugned order ex parte without going into the merits of the case by simply dismissing the appeal of the assessee, which is contract to the provisions of law. We, therefore, in the interest of justice and fair play, feel it necessary to remand the matter back to the file of the ld. CIT(A) with a direction to re-examine the issue afresh after giving reasonable opportunity of being heard to the assessee and to decide the appeal on merits of the case. We direct the assessee to comply all notices during the remand proceedings.

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

***Kolkata, the 1<sup>st</sup> September, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: .08.2025.

*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