

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

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

**ITA No.312/Pat/2025
Assessment Year: 2020-21**

R D Eco Developers Pvt. Ltd. H/o Satyendra Kumar Singh, Mainpura, Patna Bihar- 800013. (PAN: AAGCR3550B)	Vs	ITO, Ward-2(1), Patna
(Appellant)		(Respondent)

Assessee by : Shri Manish Rastogi, Adv.
Revenue by : Shri Rajat Datta, CIT-DR

Date of Hearing : 03.09.2025
Date of Pronouncement : 04.09.2025

ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the National Faceless Appeal Centre [hereinafter referred to as the ‘CIT(A)’] in appeal no.NFAC/2019-20/10197428 dated 21.01.2025.

2. Shri Manish Rastogi, Advocate represented on behalf of the assessee and Shri Rajat Datta, CIT represented on behalf of the revenue.

3. The appeal has been filed by the assessee with a delay of 91 days. The assessee has filed a petition for condonation of delay. The reasons in the petition are plausible and valid. Consequently, the delay in filing the appeal is hereby condoned and we proceed to dispose off the appeal on merits.

4. A perusal of the facts in the present case shows that the orders of the ld. CIT(A) and also of the Assessing Officer are ex parte orders in so far as the assessee was not present before the lower authorities. It is also noticed that admittedly, the assessee has not appeared before the Assessing Officer and failed to provide all the details as sought by the Assessing Officer. This being so, in the interest of justice, the issues in the appeal are restored to the file of the Assessing Officer for re-adjudication after granting adequate opportunity of being heard to the assessee. However, looking to the non-cooperation of the assessee during the course of appellate proceedings as well as in the assessment proceedings, we impose a cost of **Rs.50,000/- (Rupees Fifty Thousand only)** on the assessee to be payable to the Legal Aid Services, Patna, Bihar, within sixty days from the date of this order and receipt of the same would be produced before the ld. CIT(A) at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the ld. CIT(A) shall stand confirmed.

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

Kolkata, the 4th September, 2025.

Sd/-

[Rajesh Kumar]

लेखा सदस्य/Accountant Member

Sd/-

[George Mathan]

न्यायिक सदस्य/Judicial Member

Dated: 04.09.2025.

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