

**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.348/Pat/2024  
Assessment Year: 2005-06**

<b>Sachin Yadav</b>  4 <sup>th</sup> Floor, Hotel New Welcome, Goria Toli, Station Road, Patna, Bihar – 800001. (PAN: AFZPK6824L)	Vs	<b>DCIT, Central Circle-3, Patna</b>
<b>(Appellant)</b>		<b>(Respondent)</b>

Assessee by : Shri Nishant Maitin, CA  
Revenue by : Shri Ashwani Kr. Singal, JCIT

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 Id. CIT(A)-3, Patna [hereinafter referred to as the ‘CIT(A)’] dated 31.03.2005.

2. Shri Nishant Maitin, CA represented on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT represented on behalf of the revenue.

3. During the course of hearing, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee ex parte without providing any sufficient opportunity of being heard to the assessee. It

was the prayer that the matter may be restored to the file of the ld. CIT(A) to decide the issues involved in the appeal afresh.

4. In reply, the ld. Sr. DR vehemently supported the orders of the authorities below.

5. We have considered the rival submissions. A perusal of the order of the ld. CIT(A) clearly shows that the assessee could not make any compliance before the ld. CIT(A) and the ld. CIT(A) passed an ex parte order without providing any sufficient opportunity of being heard to the assessee. This being so, in the interest of justice, we grant the assessee one more opportunity to substantiate his claim before the ld. CIT(A) by restoring the issues in the appeal to the file of ld. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. The assessee shall produce all the supporting documents to substantiate his claim and shall cooperate in the re-adjudication proceedings positively.

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

***Kolkata, the 4<sup>th</sup> 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