

**IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI SONJOY SARMA, JUDICIAL MEMBER**  
**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No. 320/PAT/2025**  
**(Assessment Year 2016-17)**

**Amar Jyoti Industries Pvt. Ltd.,**

1<sup>st</sup> Floor, Pandey Plaza, Exhibition Road,

Patna- 800001

[PAN: AALCA6278N]

..... **Appellant**

**vs.**

**Income Tax Officer,**

**Ward 2(1), Patna,**

Lok Nayak Bhawan, Dak Bunglow Road,

Patna – 800001

..... **Respondent**

**Appearances by:**

Assessee represented by : Shri Manish Rastogi, Adv.

Department represented by : Shri Rajat Datta, CIT-DR

Date of concluding the hearing : 16.09.2025

Date of pronouncing the order : 18.09.2025

**ORDER**

**PER SONJOY SARMA, JUDICIAL MEMBER**

This appeal arises from order dated 23.06.2023, passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter "the Ld. CIT(A)] for the assessment year 2016-17.

2. This appeal by the assessee arises against the order of the learned CIT(A), relating to the assessment year 2016-17.

3. Brief facts of the Case are that the assessee, engaged in business, filed its return of income for the relevant year. The Assessing Officer

completed assessment under section 143(3) of the Income-tax Act, 1961. While doing so, he noted that certain creditors amounting to ₹1,88,25,349.71, as reflected in the books of account, were not satisfactorily explained. Accordingly, the Assessing Officer treated the said sum as unexplained and made addition to the total income.

4. Aggrieved, the assessee preferred appeal before the learned CIT(A). However, due to non-prosecution, the appeal was dismissed ex parte, thereby sustaining the assessment order.

5. Dissatisfied with the above order the assessee has now come in appeal before this tribunal, raising various grounds. The primary contention is that the order of the learned CIT(A) is ex parte and passed without adjudicating the issues on merits, thereby depriving the assessee of an effective opportunity of hearing. The assessee, therefore, seeks one more opportunity to represent the case.

6. The learned Departmental Representative did not seriously object to this prayer of the assessee.

7. We have considered the rival submissions and examined the material on record. In our view, since the order of the learned CIT(A) is ex parte, in the interest of justice and fair play, one more opportunity ought to be granted to the assessee so that the claim can be substantiated with proper evidence. Accordingly, we set aside the impugned order of the learned CIT(A) and restore the matter to the file of AO with a direction to decide the issues involved in the appeal afresh on merits, after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to

cooperate in the remand proceedings and file necessary documents in support of its claim.

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

Order pronounced on 18.09.2025

Sd/-

**(Rakesh Mishra)**  
**Accountant Member**

Sd/-

**(Sonjoy Sarma)**  
**Judicial Member**

Dated: 18.09.2025

AK, Sr. P.S.

*Copy of the order forwarded to:*

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

//True copy//

By order

Sr. Private Secretary/Assistant Registrar, Patna Bench