

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. 246/PAT/2025
(Assessment Year 2013-14)

Ganesh Kumar Khemka,
B-46, Saraswati Apartment,
S.P. Verma Road, Patan -1,
[PAN: AGWPK1726D]

..... **Appellant**
vs.

DCIT/ACIT, Circle-4,
Patna

..... **Respondent**

Appearances by:

Assessee represented by : Shri Alok Kumar, 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 18.10.2023, 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 2013-14.

2. At the outset, it is noted that there is a delay of 500 days in filing the appeal before this Tribunal. The assessee has filed a petition along with an affidavit explaining the reasons for the delay. After considering the petition and the submissions made, we are satisfied that there was sufficient cause for the delay. Accordingly, the delay is condoned, and the appeal is admitted for adjudication.

3. Brief facts of the Case are that the Assessing Officer passed an order under section 147 read with section 144B of the Income-tax Act, 1961, on 21.03.2022, determining the total income of the assessee at ₹77,58,361/-.

4. Aggrieved, the assessee preferred appeal before the learned CIT(A). However, due to repeated non-compliance on various dates, the learned CIT(A) dismissed the appeal ex parte and confirmed the assessment order.

5. The assessee is now in appeal before this Tribunal, contending that the order of the learned CIT(A) is ex parte and passed without considering the merits of the case. On the other hand, the learned DR submitted that ample opportunities were given to the assessee, but he failed to appear, and therefore the learned CIT(A) was justified in dismissing the appeal.

6. We have considered the rival submissions and perused the record. It is observed that the learned CIT(A) has dismissed the appeal ex parte without adjudicating the issues on merits. Such dismissal is not in accordance with law, as the first appellate authority is required to pass a speaking order on the grounds raised by the assessee. Accordingly, in the interest of justice and fair play, we set aside the impugned order of the learned CIT(A) and restore the matter to his file with a direction to adjudicate the appeal afresh on merits, after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate and attend the proceedings as and when called.

7. 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