

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. 78/PAT/2025
(Assessment Year 2017-18)

Surendra Prasad Bharve,
Rosera Bari, Samastipur,
Bihar - 848210
[PAN: AHWPB8087F]

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

ITO Ward 3(4), Samastipur,
Income Tax Office, Samastipur,
Bihar - 848101

..... **Respondent**

Appearances by:

Assessee represented by : None (Adjournment Application)

Department represented by : Shri Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 18.09.2025

Date of pronouncing the order : 19.09.2025

ORDER

PER SONJOY SARMA, JUDICIAL MEMBER

This appeal arises from order dated 10.01.2025, 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)].

2. Brief facts of the case are that the assessee is an individual, engaged in wholesale trade of edible items such as sugar, rice, pulses, oil, etc. The assessee filed his return of income for the relevant assessment year declaring total income of ₹14,17,660/-. The case was selected for scrutiny

and the Assessing Officer completed the assessment under section 143(3) of the Act determining the total income at ₹60,57,150/- after making certain additions and disallowances.

3. Aggrieved, the assessee preferred appeal before the learned CIT(A). However, on account of repeated non-appearance on seven consecutive dates, the learned CIT(A) proceeded ex parte and dismissed the appeal, thereby sustaining the additions made by the Assessing Officer.

4. Dissatisfied with the above order the assessee is in appeal before us. When the matter was called for hearing, none appeared on behalf of the assessee. An adjournment petition was received, which was strongly objected to by the learned DR, who pointed out that before the learned CIT(A), the assessee consistently failed to appear and hence the ex parte order was rightly passed.

5. We have considered the submissions of the learned DR and gone through the record. It is noticed that the order of the learned CIT(A) has been passed ex parte without examining the merits of the case. In the interest of justice and fair play, we are of the considered view that the assessee deserves one more opportunity to present his case. Accordingly, 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 due opportunity of being heard to the assessee.

6. The assessee is also directed to strictly comply with the notices issued during the appellate proceedings without fail, failing which the learned CIT(A) shall be at liberty to decide the appeal in accordance with law.

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

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

Order pronounced on 19.09.2025

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(Sonjoy Sarma)
Judicial Member

Dated: 19.09.2025
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