

**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH AT KOLKATA**

[Virtual Court]

Before

**SHRI MANOMOHAN DAS, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No.: 7/GTY/2025
Assessment Year: 2019-20**

Ralom Borang	Vs.	ACIT, Central Circle-2 Guwahati
<i>(Appellant)</i>		<i>(Respondent)</i>
PAN: AEVPB0672A		

Appearances:

Assessee represented by : None.

Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 30-June-2025

Date of pronouncing the order : 16-September-2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-Central NER, Guwahati [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2019-20 dated 13.11.2024, which has been passed against the assessment order u/s 147 of the Act, dated 27.12.2023.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

"1. Because on the facts and circumstances of the case, the order passed by the Ld. Commissioner of Income tax, Appeals under section 250 on



13.11.2024 of the Income tax Act is bad both in the eyes of the law and on facts.

2. Because on the facts and circumstances of the case and in law, the Ld. Commissioner of Income tax, Appeals has erred in not recognizing the prayer, submitted on 7.4.2024 in order to advance the cause of justice and a reference to which has also been made in written submission dated 6.11.2024 to avoid repetition, for admitting evidences crucial for the disposal of appeal, violating the sacrosanct obligation on him to have ensured that all the evidences are taken into account while determining the issue. This has violated the principles of natural justice and rendered the order unjust.

3. Because on the facts and circumstances of the case and in law, the Ld. Commissioner of Income tax, Appeals has erred in confirming the additions made by the Ld. Assessing Officer in framing the total income at rupees 20716438 under section 147 read with section 144, as under, denying the claim of exemption under sub section 26 of Section 10 of the Income tax Act.

Salary	7,49,500.00
Insurance commission in the name of Messers Bushi Yada Motors	43,18,879.00
Interest income from Bushi Yada Motors	4,18,661.00
Cash deposit into Bank	89,94,685.00
Payment received under section 194J	3,24,680.00
Profit from contract receipts	21,32,913.00
Sales reported in GSTR 3B Profit	37,77,120.00
Total	2,07,16,438.00

4. Because the observations of the Ld. Commissioner of Income tax, Appeals at Para 6.2.5 in Page 21 is not correct on the facts and circumstances of the case and objected to.

5. The appellant craves leave to add, to amend, to substitute, to delete any of the grounds of appeal on or before the final hearing, if found necessary.”

3. Brief facts of the case are that the assessee is an individual and did not file the return of income for the relevant assessment year. The Assessing Officer (hereinafter referred to as Ld. 'AO') found that the assessee had earned salary income of ₹7,49,500/- from the State Bank of India besides other receipts and had not filed the return of income, therefore, a notice under section 148 was issued but no return of income was filed. Subsequently, the statutory notices were issued but there was non-compliance and even the show cause notice issued under



section 144 was not complied with by the assessee. Accordingly, the assessment was made under section 144 of the Act. The sum of ₹ 7,49,500/- being salary received from the SBI was added to the total income of the assessee under the head Income from Salary. The Ld. AO also found that the assessee was a dealer of Maruti Suzuki Automobiles in the name and style of M/s Buishi Yada Motors at Arunachal Pradesh. From the insight information, it was noted that the assessee had earned ₹43,18,879/- as commission income during the FY 2018-19 and the assessee had also earned interest income of ₹4,18,661/- and this was also added to the total income of the assessee. The assessee was also found to have deposited total amount of ₹89,94,685/- in the accounts maintained in the ICICI Bank and since no explanation was offered regarding the source of the cash deposits, the same was also added to the total income of the assessee by the Ld. AO u/s 69A of the Act as unexplained money. With certain other additions, the Ld. AO assessed the total income of the assessee at ₹2,07,16,438/- u/s 147 r.w.s. 144 of the Act. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A) who has reproduced the assessment order and dismissed the appeal of the assessee upholding the findings of the Ld. AO, as no evidence for the relief claimed under section 10(26) of the Act was filed.

4. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

5. None appeared on behalf of the assessee and the case was heard with the assistance of the Ld. DR.

6. We find that at both the stages of assessment order before the Ld. AO as well as before the Ld. CIT(A) in the appeal, proper representation



was not made on behalf of the assessee. While the assessment order has been made u/s 144 of the Act to the best of judgement, the appeal has also been decided *ex parte*, primarily on account of non-prosecution on behalf of the assessee by the Ld. AR as only the brief written submission has been mentioned by the Ld. CIT(A) in his order while the assessee claims that his income is exempt under section 10(26) of the Act. Therefore, we deem it appropriate in the interest of justice and fair play that another opportunity needs to be provided to the assessee to represent his case properly before the Ld. CIT(A). We, therefore, set aside the order of the Ld. CIT(A) and restore the appeal to him to be decided afresh, who shall allow an opportunity of being heard to the assessee and also grant an opportunity of representing the case and be heard to the Ld. AO as per rule 46A of the Income Tax Rules, 1962, if required, and thereby pass an order in accordance with law. For statistical purposes, the appeal of the assessee is allowed.

7. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced on 16th September, 2025 under Rule 34(4) of the Income Tax (Appellate Tribunal) Rules, 1963.

Sd/-

[Manomohan Das]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 16.09.2025

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Ralom Borang, Buishi Yada Motors. A Sector, Pamupare, Naharlagun, Arunachalpradesh, 791110.**
2. **ACIT, Central Circle-2 Guwahati.**
3. CIT(A)-Central NER, Guwahati.
4. CIT-
5. CIT(DR), Guwahati Benches, Guwahati.
6. Guard File.

//True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata