

IN THE INCOME TAX APPELLATE TRIBUNAL BENCH-PATNA
VIRTUAL HEARING AT KOLKATA

**Before Ms. Madhumita Roy, Judicial Member
and Shri Rakesh Mishra, Accountant Member**

**ITA No.359/Pat/2025
Assessment Year: 2017-18**

Govind Prasad.....Appellant
LIC of India, Brach-1, Chapra,
Saran, Chhapra, Bihar – 841301.
[PAN: AFOPP0865M]

vs.

DC, Circle-1, Muzaffarpur.....Respondent

Appearances by:

Shri Shikesh Jha, Advocate, appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : October 06, 2025

Date of pronouncing the order : October 09, 2025

ORDER

Per Madhumita Roy, Judicial Member:

The instant appeal filed by the assessee is directed against the order dated 12.06.2025 passed by NFAC, Delhi arising out of the order dated 20.12.2019 passed u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as the “Act”] for assessment year 2017-18.

2. In this case, the assessee is aggrieved by the order of the ld. CIT(A) confirming additions of Rs.2,06,38,132/- and Rs.4,60,232/- made by the Assessing Officer without giving sufficient opportunity to substantiate the claim of the assessee before the lower authorities.

3. The assessee is a salaried person and also a development officer of LIC. The assessee deposited cash of Rs.1.87 crores being the premium collected from the LIC policy holders, the details thereof were duly submitted before the Assessing Officer and the ld. CIT(A) too. The Assessing Officer passed an ex parte order u/s 144 of the Act. Further, that the ld. CIT(A) has not condoned the delay of 49 days in preferring

the appeal before him rather decided the matter on merits. We fail to understand that once the delay is not condoned how the matter can be decided on merit; and thus, such proceedings cannot be appreciated. As admittedly, the Assessing Officer passed an ex parte order, we dispose of this appeal by remitting the issue to the file of the Assessing Officer for considering the same afresh upon granting an opportunity of being heard to the assessee and upon considering the evidences on record or any other evidences which the assessee may choose to file in support of his case in the course of the remand proceedings. The Assessing Officer is directed to pass a reasoned order strictly in accordance with law.

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

Kolkata, the 9th October, 2025.

Sd/-
[Rakesh Mishra]
Accountant Member

Sd/-
[Madhumita Roy]
Judicial Member

Dated: 09.10.2025.

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