

**IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH
(Through Virtual hearing at Kolkata)**

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRIMANOMOHAN DAS, JM, JM**

**ITA No.192/GTY/2025
(Assessment Year:2017-18)**

Naghma Khan
House No.17, Rani Bazar
Building, 3rd Floor Fancy Bazar
Guwahati, Guwahati-781001,
Assam

Vs.

ITO, Ward 2(1),
Aaykar Bhawan Poorva,
Christian Basti, GS Road,
Guwahati, Assam

(Appellant)

(Respondent)

PAN No. AQXPK3295Q

Assessee by : Shri Dhiraj Lakhotia &
Ms. Khushi Kundu, ARs
Revenue by : Shri Kausik Ray, DR

Date of hearing: 17.09.2025
Date of pronouncement: 16.10.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 24.04.2024 for the AY 2017-18.

02. At the outset, we observe that there is delay in filing the appeal by 380 days for which condonation petition has been filed by the assessee stating the reasons for delayed filing of appeal.

03. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for genuine and Bonafide reasons and accordingly condoned and appeal is admitted for adjudication.

04. After hearing the rival contentions and perusing the materials available on record, we find that the Id. CIT (A) as well as the Id. AO

have decided the case ex-parte when the assessee failed to appear or file the submissions on the various dates/opportunities allowed by these respective authorities. Under these circumstances, we are of the view that the ends of justice would be well served if the appeal is restored to the file of the Id. CIT (A) for fresh adjudication. Accordingly, we restore this case to the file of the Id. CIT (A) with a direction to decide the same on the merit after affording a reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open court on 16.10.2025.

Sd/-
(MANOMOHAN DAS)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 16.10.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Guwahati