



**IN THE INCOME TAX APPELLATE TRIBUNAL,
PATNA 'SMC' BENCH, PATNA**

BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT(KZ)

ITA No.303/Pat/2025
Assessment Year : 2016-17

Rajeev Kumar, S/o.Late Krishna Chand Gupta, Govindpur, Fatuha, Patna	Vs.	ITO, Ward 6(4), Patna
PAN/GIR No. AGYPK 0699 K		
(Appellant)	..	(Respondent)

Assessee by : Shri Rakesh Kumar, Adv
Revenue by : Shri Ashwani Kumar Singhal, JCIT

Date of Hearing : 28/08/2025
Date of Pronouncement : 14/10/2025

ORDER

The present appeal is directed at the instance of assessee against the order of Id. Addl/JCIT-2, Ahmedabad dated 20.2.2025 in Appeal No.CIT(A), Patna -2/10156/2019-20 passed for Assessment Year 2016-17.

2. The appeal is time barred by 58 days. The assessee has filed condonation petition supported with affidavit stating that the order of the Id CIT(A) is dated 20.2.2025 and the appeal was filed in the e-portal on 20.2.2025, therefore, there was no delay in filing the appeal. However, if this appeal is treated as a belated appeal by counting the limitation from the date and uploading the order on the e-portal, the assessee prayed for condoning

the delay. Considering the facts enumerated in the petition, I am satisfied that there was no delay in filing the appeal. However, the assessee has filed condonation petition with affidavit for condoning the delay. Hence, I condone the delay and admit the appeal for adjudication.

3. At the time of hearing, Id AR of the assessee submitted that the Id Addl/JCIT(A) has passed the order exparte without giving opportunities to the assessee. He also submitted that even the assessment order has been passed under section 144 of the Act due to non-compliance from the side of the assessee. He prayed for one more opportunity to substantiate his case before the Id CIT(A).

4. On the other hand, Id SR DR supported the orders of lower authorities.

5. I have heard the rival submissions and perused the material available on record. A perusal of the impugned order clearly shows that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, Id CIT(A) confirmed the addition made by the AO. It is also evident that the Id CIT(A) has not discussed the issue on merits and dismissed the appeal due to non-appearance. I also find that the assessment order has been passed u/s.144 of the Act as the assessee remained non-compliant and failed to produce any evidence in support of the claim. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the Id. CIT(Appeals) and in order to meet the

principle of natural justice, remit the matter back to the file of the Id CIT(A) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the CIT(A) failing which the Id CIT(A) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 14/10/2025.

Sd/-
(DUVVURU RL REDDY)
VICE PRESIDENT

Dated 14/10/2025

B.K.Parida, Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : Rajeev Kumar,
S/o. Late Krishna Chand Gupta, Govindpur, Fatuha,
Patna
2. The Respondent : ITO, Ward 6(4), Patna
3. The Addl/JCIt(A)-2, Ahemedabad
4. Pr.CIT-Patna
5. DR, ITAT, Patna
6. Guard file.
//True Copy//

By order

Asst.Registrar,
ITAT, Patna

		Date	Initial	
1.	Draft dictated on	2.9.25		Sr.PS
2.	Draft placed before author	2.9.25		Sr.PS
3.	Draft proposed & placed before the second member			AM
4.	Draft discussed/approved by Second Member.			AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the SPS			

