

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No. 1911/KOL/2025  
(Assessment Year: 2022-23)**

**Ram Kumar Ojha**  
P-2, Ram Manohar Lohia Sarani,  
6<sup>th</sup> Floor, Burrabazar,  
Kolkata-700007, West Bengal

**(Appellant)**

**PAN No. AAOPO7891D**

**Income Tax Officer, Ward-44(2)**  
3, Government Place West  
Kolkata-700001, West Bengal

**Vs.**

**(Respondent)**

**Assessee by** : Shri Anil Kochar, AR  
**Revenue by** : Shri Sanat Kumar Raha, DR

**Date of hearing:** 27.10.2025  
**Date of pronouncement:** 28.10.2025

**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 06.08.2025 for the AY 2022-23.

02. At the outset, the Id. Counsel for the assessee submitted before the Bench that the learned CIT (A) has passed ex-parte order without deciding the issue on merits. The Id. Counsel for the assessee did not respond to the various notices issued by the Id. CIT (A) and the learned CIT (A) passed the appellate order dismissing the appeal. The learned Authorized Representative therefore prayed that the appeal may kindly be restored to the file of the learned CIT (A) so that the same could be decided on merit in the interest of justice and fairplay.

03. The Id. DR on the other hand left the issue to the wisdom of the Bench.
04. After hearing the rival contentions and perusing the materials available on record, we find that apparently this appeal was decided ex-parte by Id. CIT (A) and even there was part appearance/compliance before the Id. AO. We note that despite the repeated reminders/ notices none was presented before the Id. CIT (A) and the Id. CIT (A) passed an ex-parte order in limine without deciding the issues at merit which is in violation of Provisions of Section 250(6) of the Act. Therefore, in the interest of justice and fairplay, this appeal is restored to the file of the learned AO with a direction to decide the same on merit after affording 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 28.10.2025.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 28.10.2025

*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, Kolkata