

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

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

**ITA No. 1916/KOL/2025  
(Assessment Year: 2013-14)**

**Rajeev Nain Mishra**  
Rajeev Electronics,  
Palzor Road, Gangtok  
Sikkim-737101

**(Appellant)**

**Vs.**

**ITO, Ward 3(1), Gangtok**  
Aaykar Bhawan Poorva,  
Bhanupath, Nearwhite Hall,  
Gangtok-737103, Sikkim

**(Respondent)**

**PAN No. AUKPM3609H**

**Assessee by** : Shri Giridhar Dhelia, 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 26.06.2025 for the AY 2013-14.

02. The Id. Counsel for the assessee submitted before the Bench that the order passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside.
03. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
04. We after hearing the submission of the parties and perusing the material available on record, we find that apparently this appeal was

decided ex-parte by both the lower authorities. We note that despite numerous notices, none 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, in our opinion, 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. It is further clarified that assessee should also not seek any adjournments unless otherwise required for valid and reasonable cause. The appeal of the assessee is allowed for statistical purposes.

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