

IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI BENCH, GUWAHATI
(VIRTUAL HEARING AT KOLKATA)

SHRI MANOMOHAN DAS, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 120/GTY/2025
Assessment Year: 2014-15

Ranabir Paul,

Paltan Bazar, Rchabari,
S.O. Guwahati, Kamrup,
Guwahati - 781008
[PAN: AJNPP5465G]

.....**Appellant**

vs.

ACIT, Cir-2,

Aayakar Bhawan, Christian Basti,
G.S. Road, Guwahati - 781005

..... **Respondent**

Appearances by:

Assessee represented by : J.P. Gupta, FCA
Department represented by : Kausik Ray, JCIT

Date of concluding the hearing : 13.10.2025
Date of pronouncing the order : 28.10.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER:

1. The present appeal arises from the order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), dated 30.03.2025, passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereafter “the Ld. CIT(A)].

1.1. In this case, right at outset, the Ld. AR pointed out that the assessee did not get sufficient opportunity to present its case due to a communication gap between the assessee and his tax consultant.

1.2 It is seen that the Ld.AO has passed an exparte order and so has the Ld. CIT(A). The Ld. AR pleaded that in case the assessee is allowed a second chance to present the facts, then he would readily do so.

1.3 The Ld. DR was not having any objection in case the matter was to be remanded back for fresh consideration.

2. We have carefully considered the impugned order and the order of Ld. AO as also the averments of Ld. AR/DR. It is felt that in the interests of substantive justice, the assessee deserves a chance to prove his bonafides and thus we set aside the impugned order and remand the same to the file of Ld. AO for fresh assessment. The assessee is expected to comply to all the notices issued by the Ld. AO and in case he does not do so then the Ld. AO would be free to take an adverse view.

3. With these remarks, this appeal is allowed for statistical purposes.

Order pronounced on 28.10.2025

Sd/-
[Manomohan Das]
Judicial Member

Sd/-
[Sanjay Awasthi]
Accountant Member

Dated: 28.10.2025
AK, Sr. PS

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches