

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“PATNA BENCH, PATNA**  
**VIRTUAL HEARING AT KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.173/Pat/2025**  
Assessment Year: 2014-15

**Sudhir Kumar Tuli.....Appellant**

B-12, Anjali Apartment Boring Road  
Behind Alankar Place,  
Patna - 800001. Bihar..  
**[PAN: ACTPT9461D]**

**vs.**

**ITO, Patna ..... Respondent**

**Appearances by:**

Shri Kaushal Kr. AR, ., appeared on behalf of the appellant.

Shri Ashwani Kr. Singal, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : October 13, 2025

Date of pronouncing the order : October 23, 2025

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee is directed against the order dated 10.02.2025 of the learned CIT(A), NFAC relating to the assessment year 2014-15.

2. Brief Facts of the Case are that the assessee had entered into a land development agreement with a builder for development of his land. As per the terms of the agreement, no monetary consideration was to be received by the assessee except for three residential flats to be allotted to him upon completion of the project. The builder, after development, was to become the absolute owner of his share in the project and would thereafter be entitled to enter into agreements for sale in respect of such share. During the course of proceedings, in response to a notice issued

under Section 133(6), the assessee furnished an explanation and also complied with certain notices issued by the Assessing Officer. However, the Assessing Officer, not being satisfied with the explanation furnished and observing that there was no proper compliance to various statutory notices, completed the assessment ex parte under Sections 144 and 147, determining long-term capital gain (LTCG) at ₹41,50,114/- and adding the same to the total income of the assessee.

3. Aggrieved, the assessee filed an appeal before the learned CIT(A). It was contended that due opportunity was not provided during assessment proceedings and that the assessment made under Section 144/147 was not justified, as the notice under Section 143(2) was not properly served within the prescribed time.

4. On the other hand, the Departmental Representative opposed the contentions, submitting that the assessee had failed to comply with multiple statutory notices issued by the Assessing Officer during assessment proceedings as well as before the CIT(A). Accordingly, the learned CIT(A), after considering the material on record, dismissed the appeal and upheld the assessment made by the Assessing Officer.

5. We have heard the submissions of both sides and perused the material available on record. It is noted that the assessment in the present case was framed ex parte under Sections 144 and 147 of the Act, and even before the learned CIT(A), the assessee could not substantiate his claim by filing supporting documents or evidence to controvert the findings of the Assessing Officer. However, considering the nature of addition and the fact that the assessment and appellate orders were both passed ex parte, we are of the view that, in the interest of justice and fair play, the matter requires to be restored to the file of the learned CIT(A) for fresh adjudication. The CIT(A) shall re-examine the issues afresh after

affording reasonable opportunity of being heard to the assessee. The assessee is directed to fully cooperate in the proceedings and to comply with all notices issued by the CIT(A).

6. In the result, the appeal of the assessee is allowed for statistical purposes, with a direction to the learned CIT(A) to decide the appeal afresh in accordance with law after providing due opportunity of hearing to the assessee.

***Kolkata, the 23<sup>rd</sup> October, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 23.10.2025.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches