

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

**SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**  
**SHRI MANOMOHAN DAS, JUDICIAL MEMBER**

**I.T.A. No. 217/GTY/2025**  
**Assessment Year: 2019-20**

**&**

**I.T.A. No. 218/GTY/2025**  
**Assessment Year: 2020-21**

**Pinku Paul,**

Algapur, Kalibari Bazar,  
Hailakandi, Assam - 788150

[PAN: BHWPP9328Q]

.....**Appellant**

**vs.**

**Dy. Commissioner of Income Tax,**  
**Central Circle, Guwahati,**

Aayakar Bhawan, Christian Basti,

GS Road, Guwahati – 781005 ..... **Respondent**

**Appearances by:**

Assessee represented by : Abhishek Bansal, AR

Department represented by : Santosh Kumar Karnani, Addl. CIT

Date of concluding the hearing : 11.11.2025

Date of pronouncing the order : 17.11.2025

**ORDER**

**Per Rajesh Kumar, AM**

The present appeals arise from orders dated 31.01.2025 passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), Central NER, Guwahati [hereafter “the Ld. CIT(A)].

2. At the outset, we note that the appellate orders were passed by the ld. CIT(A) ex parte when the assessee did not respond to various opportunities granted by the ld. CIT(A). Consequently, Ld. CIT(A) dismissed the appeals by confirming the orders of the Assessing Officer without discussing and deciding the issues on merits. Under the

circumstances, in our view, the interest of justice would be well-served if the appeals are restored to the file of the ld. CIT(A) with a direction to decide the same on merits after affording adequate opportunity of being heard to the assessee. We also direct the assessee to cooperate in the assessment proceedings failing which an adverse inference may be taken against the assessee. Accordingly, we restore the issues in both the appeals to the file of the ld. CIT(A).

3. In the result, both appeals of the assessee are allowed for statistical purposes.

Order pronounced on 17.11.2025

**Sd/-**  
**(ManomohanDas)**  
**Judicial Member**

**Sd/-**  
**(Rajesh Kumar)**  
**Accountant Member**

Dated: 17.11.2025  
AK, Sr.P.S.

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches