

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. 225/GTY/2025
Assessment Year: 2015-16

Shrolenson Marbaniang,
1st Floor, 63, SMS Complex, G.S.
Road, Shillong, East Khasi Hills,
Shillong – 793001.....**Appellant**
[PAN: ABVFS4078C]

vs.

ITO, Ward-2 Shillong,
Kharmalki Road,
Shillong- 793001..... **Respondent**

Appearances by:

Assessee represented by : J. P. Gupta, FCA
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 appeal arises from order dated 22.05.2025 passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), [hereafter “the Ld. CIT(A)].

2. The Ld. Counsel at the outset submitted that the assessment order by the AO as well as appellate order by the CIT(A) were passed ex-parte. The Ld. Counsel submitted that the impugned assessee was dissolved long before and therefore notice issued in the name of the dissolved assessee could not be served and hence as ex-parte assessment order as well as appellate order. The Ld. AR also referred to the order passed by CIT(A) u/s 250 of the Act dated 22.05.2025 and submitted that the Ld. CIT(A) has dismissed the appeal in limine without deciding the issues on merit which is in violation of section 250(6) of the Act. The Ld. Counsel

finally prayed that the appeal may be restored to the file of AO so that the proper representation could be made by the filing the evidences and the case will be decided by the AO on merit. The Ld. DR on the other, hand, strongly opposing the arguments by submitting that the assessee was non cooperative before the AO despite being granted more than 10 opportunities and more three opportunities were granted by the CIT(A).

3. After hearing the rival contentions and perusing the material on record, we find that the assessment was framed by the AO ex-parte when the assessee did not respond before AO on at least more than 8 opportunities granted. We find that the impugned assessee was a firm and had been dissolved and therefore, the notice of hearing was not served. Hence the ex-parte assessment by AO. Similarly, the CIT(A) dismissed the appeal in limine when the assessee failed to respond on the appointed date of hearings. We also note that the appellate order has been passed in violation to section 250(6) of the Act which provides that the Ld. CIT(A) would be obliged to set out the point of determination, his decision on the same and reasons for taking such decision but the same is missing to appellate order. Under these circumstances, we are inclined to restore the appeal to the file of Ld. AO with a direction to decide the same after giving reasonable opportunity to the assessee. We direct the representative of the assessee to cooperate in the assessment proceedings failing which an adverse inference may draw against the assessee.

4. In result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 17.11.2025

Sd/-
(Manomohan Das)
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