

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND**

SHRI RAJESH KUMAR, AM

ITA No. 342/PAT/2025

(Assessment Year: 2017-18)

Surendra Kumar
1/f, Near Pani Tanki, Rajendra
Nagar, Patna-800004, Bihar

Vs.

ITO Ward 4(1)
Patna, Bihar

(Appellant)

(Respondent)

PAN No. ALFPK8205P

Assessee by : Shri Manish Rastogi, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 28.11.2025

Date of pronouncement: 28.11.2025

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 01.05.2024 for the AY 2017-18.

2. At the outset, we note that the appeal of the assessee is barred by limitation by 385 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeal which was opposed by the Id. DR. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons and hence, we condone the delay and adjudicate the appeal.
3. The Id. Counsel for the assessee submitted that the order was passed ex-parte by the learned CIT (A) as well as before the learned Assessing Officer. The Id. Counsel for the assessee therefore prayed

that the issue may kindly be restored to the file of the Id. CIT (A), so that issue could be decided on merit afresh.

3.1. The Id. DR on the other hand did not oppose the counsel of the assessee.

3.2. We after hearing the submissions of the parties and perusing the material available on record, we find that apparently this appeal was decided ex-parte by the learned CIT (A) as well as by the learned Assessing Officer. We note that despite numerous notices, none represented 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 fair play, this appeal is restored to the file of the learned CIT (A) 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.

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

Order pronounced in the open court on 28.11.2025.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 28.11.2025

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, Patna