

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

**BEFORE SHRI DUVVURU RL REDDY, VP  
AND  
SHRI RAJESH KUMAR, AM**

**ITA No.379/PAT/2025  
(Assessment Year:2016-17)**

**Sonelal Hembrum**  
Road No.11, Patel Nagar, Patna-  
800023, Bihar

**Vs.**

**ITO, Ward 6(1), Patna**  
Patna, Bihar

**(Appellant)**

**(Respondent)**

**PAN No. AASPH8142G**

**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 Commissioner of Income-tax (Appeals) Patna-3 (hereinafter referred to as the "Ld. CIT(A)") dated 31.07.2025 for the AY 2016-17.

2. The Id. Counsel for the assessee submitted that the order was passed ex-parte before 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.

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

2.2. We after hearing the submission of the parties and perusing the material available on record, we find that apparently this appeal was

decided ex-parte before the learned CIT (A) as well as before the learned Assessing Officer. We note that despite numerous notices, none presented 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.

3. 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