

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

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

**ITA No.126/PAT/2025
(Assessment Year: 2015-16)**

MD Arif Imam
Dhrampur, Ward No.1,
Samastipur, Bihar-848101

(Appellant)

Dy. CIT, Cir-3
Darbhanga, Darbhanga, Bihar

Vs.

(Respondent)

PAN No. AATPI8964N

Assessee by : Shri Abhi Sarkar, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 26.11.2025
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 03.10.2023 for the AY 2015-16.

2. At the outset, we note that the appeal of the assessee is barred by limitation by 442 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeal. The Ld. D.R did not raise any objection in condoning the delay. 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

2.1. The Id. Counsel for the assessee submitted that the appellate order passed by the Ld. CIT(A) is an ex-parte order passed without hearing the assessee on merit. The Ld. AR drew our attention to page 2 of Para 4 of the appellate order and submitted that the Ld. CIT(A)

had fixed various dates of hearings which could not be complied with. However, on receipt of the appellate order the assessee came to know about appeal having been heard ex-parte. The Ld. AR, therefore, prayed, in the interest of natural justice and fair-play that the matter may be restored to the file of the CIT (A) for fresh adjudication.

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

2.3. After hearing the rival contentions and perusing the materials available on record, we find that undoubtedly the assessee was non-compliance before the Ld. CIT(A) and the decision was passed ex parte. However, in our opinion, the Ld. CIT(A) is duty bound to set out the point of determination and his decision thereon and the reasons for taking the said decision as mandated by the provision of section 250(6) of the Act which apparently has not been done by the appellate authority. Accordingly, in the interest of justice and fair play, we deem it fit and proper to restore the issue back to the file of the learned CIT (A), so that the facts could be appreciated in correct perspective and order is passed accordingly de novo. Accordingly, we restore the issue to the file of the CIT (A) with a direction to provide a reasonable opportunity of hearing to the assessee as well.

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

Sangeeta Sinha, 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