

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

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

ITA Nos. 345 to 347/PAT/2025

(Assessment Years: 2013-14, 2015-16 & 2016-17)

**Narayani Educational Health
and Charitable Trust**
A/78, P.C. Colony, Kankarbagh,
Patna-800020, Bihar

(Appellant)

DCIT, Central Circle-2 Patna
Central Revenue Building, 6th
floor, Annex to Bir Chand Patel,
Marg, Patna

(Respondent)

PAN No. AACTN2955K

Assessee by : Shri Rakesh Kumar, AR
Revenue by : Shri Ashwani Kumer Singal, DR

Date of hearing: 28.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Rajesh Kumar, AM:

These are appeals preferred by the assessee against the orders of the Commissioner of Income-tax (Appeals)(hereinafter referred to as the "Ld. CIT(A)")even dated 24.12.2024 for the AY 2013-14, 2015-16 & 2016-17.

2. At the outset, we note that the appeals of the assessee are barred by limitation by 143 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeals. 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 these appeals.

3. The Id. Counsel for the assessee submitted that the orders were passed ex-parte by the learned CIT (A) as well as by 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 submission of the parties and perusing the material available on record, we find that apparently these appeals were 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, these appeals are 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 appeals of the assessee are allowed for statistical purposes.

4. In the result, the appeals of the assessee are 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