

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

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

**ITA No. 370/PAT/2025
(Assessment Year: 2019-20)**

ZA Islamia PG College **ITO, Ward 2(3)**
Siwan, Siwan, Bihar-841226 **vs.** Siwan, Siwan, Bihar
(Appellant) **(Respondent)**

PAN No. AAAAZ3083D

Assessee by : Shri Sanjeev Kr. Anwar, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 24.11.2025
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 11.06.2025 for the AY 2019-20.

2. The Id. Counsel for the assessee submitted before the Bench that the order passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice. Similarly, there was no compliance before the AO due to the reasons beyond the control of the assessee. The Id. AR therefore prayed that the same may be restored to the file of the Id. AO for fresh adjudication.

2.1. On the other hand, the learned Departmental Representative did not object to such prayers made by the assessee before the Bench.

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 by both the lower authorities. 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