

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

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

**ITA Nos. 417 & 418/PAT/2025
(Assessment Years: 2011-12 & 2012-13)**

Anuj Kumar

S/o Rajendra Pandit, Bhaisasoor,
near Telephone Exchange,
Biharsharif, Nalanda, patna-
803101, Bihar

(Appellant)

Vs.

**ITO, Ward 2(3)
Biharsharif, patna, Bihar**

(Respondent)

PAN No. AVMPK2439E

Assessee by : Shri D.V. Pathy, 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:

These are appeals preferred by the assessee against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 08.06.2023 for the AYs2011-12 & 2012-13.

- At the outset, we note that the appeals of the assessee are barred by limitation by 742 days. At the time of hearing the counsel of the assessee explained the reasons for delay in filing the appeals which were strongly opposed by the DR. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons, hence, we condone the delay and adjudicate the appeals.

3. The Id. Counsel for the assessee submitted that ex-parte order passed by the learned Assessing Officer. The Id. Counsel for the assessee also submitted that assessee could not make proper representation before the learned CIT (A) and requested 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 this appeal was decided ex-parte by the learned Assessing Officer and the assessee also could not make proper representation before the learned CIT (A). Therefore, in the interest of justice and fair play, this appeal is restored to the file of the learned CIT (A), so that assessee would given one more opportunity to represent his case before the learned CIT (A). Needless to say that the learned CIT (A) will decide the same on merit after affording reasonable opportunity of being heard 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 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)



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