

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

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

**ITA No.435/PAT/2025  
(Assessment Year: 2015-16)**

**Sanjay Kumar Sinha**  
Narayanpur Dadhiya, PO-  
Shambhupatti, Samastipur-  
848129, Bihar

**Vs.**

**ITO, Ward 3(3)**  
Samastipur, Bihar

**(Appellant)**

**(Respondent)**

**PAN No. APWPS1995M**

**Assessee by** : None  
**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), Addl/JCIT(A), Panaji(hereinafter referred to as the "Ld. CIT(A)") dated 30.07.2025 for the AY 2015-16.

2. None appeared on behalf of the assessee. An adjournment petition was filed, which is denied as this is an ex-parte order before the learned CIT (A), hence, we decide the same with the help of learned Departmental Representative.

2.1. We after hearing the learned DR and perusing the material available on record, we find that apparently this appeal was decided ex-parte before the learned CIT (A). 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, 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