

**INCOME TAX APPELLATE TRIBUNAL: GAUHATI BENCH: GUWAHATI
BEFORE SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER**

AND

SHRI SANJAY AWASTHI, HON'BLE ACCOUNTANT MEMBER

ITA No. 206-212 / GTY / 2025

AY: 2014-15, AY 2015-16, AY 2016-17, AY 2017-18, AY 2018-19, AY
2019-20 & AY 2020-21

Anjan Kumar Paul Kalibari Bazar, Alagpur Part-1, Hailakandi, PIN- 788150 (Assam) PAN: AJOPP5848G	The ACIT, Circle-1, Guwahati
(Appellant)	(Respondent)

Assessee By:	Shri Abhishek Bansal, Advocate
Respondent By:	Shri Kausik Ray, JCIT
Date of Hearing:	03-11-2025
Date of Pronouncement:	07-11-2025

ORDER

PER MANOMOHAN DAS, JM

The captioned group of appeals by the assessee is directed against the order of the learned Commissioner of Income Tax (Appeals), Central NER, Guwahati (hereinafter referred to as the ("CIT(A)" dated 31.01.2025 passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and pertains to the Assessment Year [AY] 2014-15, AY 2015-

16, AY 2016-17, AY 2017-18, AY 2018-19, AY 2019-20 & AY 2020-21.

2. The registry has noted that, there are delays of 115 / 116 days in filing of the captioned appeals in the Tribunal by the assessee. The assessee prayed for condonation of delay and we condone such delay in filing of the appeals by the assessee.

4. The similar issues are involved in all the appeals filed by the assessee. Therefore, we have taken ITA No. 206 / GTY / 2025 for adjudication and our observations will cover all the appeals filed by the assessee.

5. The brief facts of the case are that, the assessee has not filed a valid return of income in respect of the year under consideration. The assessee was engaged in the business of trading in betelnut during the year. A search and seizure action u/s 132 of the Act was conducted in the case of the assessee as a part of Supari Syndicate Group on 04.03.2020. Consequently, the case was selected for scrutiny u/s 153A for the year under consideration. A material marked as AKP-01 seized on 04.03.2020 during the course of search operation from the residential premises of the assessee which is a bundle of loose sheets apparently containing accounts with large values figures in Bangla. It was found that, the grand total of all amounts written in these sheets comes out to RS. 23,01,78,220/-. Therefore, notice under section 142(1) of the Act was issued to the assessee. However, the assessee failed to respond to that notice. Consequently, the Id. AO went to assess the income of the assessee on the basis of the information mad material available on record. The Id. AO after consideration of the case of the assessee on the material which were available on record, completed the

assessment under section 144 of the Act. The Id. AO has made addition of Rs. 1,82,54,497/- to the total income of the assessee.

6. Being aggrieved, Smt. Shikha Bhuyan, the assessee filed appeal before the Id. CIT(A). The Id. CIT(A) vide order dated 31.01.2025 dismissed the appeal of the assessee.

7. Being aggrieved, the assessee filed appeal before the Tribunal.

8. We observe that, the Id. CIT(A) was constraint to dispose of the appeal of the assessee ex-parte. The assessee did not participate in the appellate proceedings before the Id. CIT(A) despite getting of several opportunities. The Id. CIT(A), in absence of the assessee considered the assessment order passed by the Id. AO dated 25.09.2021 and has upheld the addition made by the Id. AO.

9. We observe that, both the orders of the lower authorities are ex-parte order. The assessee did not participate in the assessment proceeding as well as in the 1st appellate proceedings.

10. Since, both the orders of the lower authorities are ex-parte orders, we deem it fit to remand the case of the assessee to Id. AO for reframing of the assessment of the assessee for the interest of justice. Accordingly, we set aside the order of the Id. CIT(A) dated 31.01.2025 and remand the case to Id. AO for reconsideration. We direct the Id. AO to reframe the assessment after giving the assessee an opportunity of being heard. At the same time, we direct the assessee to substantiate his claims before the Id. AO. Thus, we allow the appeal of the assessee for statistical purposes only.

11. In the result, the appeal of the assessee is allowed for statistical purposes only
12. Order pronounced in the open court on this 07th day of November, 2025

Sd/-
(Sanjay Awasthi)
Accountant Member

Sd/-
(Manomohan Das)
Judicial Member

Date: 07.11.2025

Copy forwarded to:-

1. Anjan Kumar Paul, Kalibari Bazar, Alagpur Part-1, Hailakandi, PIN- 788150 (Assam)
2. The ACIT, Central Circle-1, Guwahati
3. The Pr.CIT
4. The CIT(A)
5. The DR
5. Guard file

By Order

Assistant Registrar
ITAT, Guwahati / Kolkata