

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

**AND**

**SHRI RAKESH MISHRA, HON'BLE ACCOUNTANT MEMBER**

ITA No. 09-10 / GTY / 2025

AY: 2015-16 & AY 2018-19

Dwipika Goswami House No. 32, Nayanpur Japorigog Tinali, Assam Sachivalaya S.O. Guwahati PIN-781006 (Assam) <b>PAN: AIMP0797Q</b>	The ITO, Ward-1, Guwahati
<b>(Appellant)</b>	<b>(Respondent)</b>

<b>Assessee By:</b>	Shri S.P. Bhati, FCA
<b>Department By:</b>	Shri Kaushik Ray, JCIT
<b>Date of Hearing:</b>	30-06-2025
<b>Date of Pronouncement:</b>	10 .07.2025

**ORDER**

**PER MANOMOHAN DAS, JM**

This set of two appeals by the assessee are directed against the separate orders of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as the ("CIT(A)" dated 12.11.2024 and dated 13.11.2024 respectively passed under Section 250 of the Income Tax Act, 1961 (hereinafter

referred to as the 'Act') and pertain to the Assessment Year [AY] 2015-16 & AY 2018-19 respectively.

2. The learned Assessing Officer have completed the assessments in both the cases under section 144 r.w.s. 147 of the Act. The Id. AO vide his separate orders dated 10.03.2023 and dated 18.03.2023 have made additions to the total income of the assessee under section 144 r.w.s 147 of the Act.

3. The assessee filed two separate appeals before the Id. CIT(A). The Id. CIT(A) dismissed both the appeals of the assessee vide his ex-parte orders dated 12.11.2024 and 13.11.2024 respectively.

4. The Ld. AR by making submissions prays for remanding both the appeals to the Id. AO as the assessee failed to participate in the proceedings before the Id. AO as well as before the Id. CIT(A). The Ld. DR has also no objection on the submissions of the Ld. AR for remanding the cases to the Id. AO.

5. We have considered the submissions of the Ld. AR as well of the Ld. DR. We also perused the materials on record. We observe that, the Id. AO as well as Id. CIT(A) were constrained to dispose of both the appeals in absence of the assessee. The assessee failed to participate in the proceedings before the lower authorities. The Id. AO was constrained to complete the assessments under section 144 of the Act. Similarly, the Id. CIT(A) have disposed of the appeals ex-parte.

6. Since, the orders of both the Id. AO and Id. CIT(A) were ex-parte orders, we have accepted the prayer of the Ld. AR for remanding both the cases to the Id. AO for fresh assessment. Accordingly, we set aside the orders of the Id. CIT(A) dated 12.11.2024 and 13.11.2024 and remand both the cases to the Id. AO. We direct the Id. AO to reframe the assessments after giving the assessee an opportunity of being heard. Also, we direct the assessee to substantiate his claims before

the Id. AO. Thus, we allow both the appeals of the assessee for statistical purposes only.

7. In the result, both the appeal of the assessee are allowed for statistical purposes only.

8. Order pronounced in the open court on this 10<sup>th</sup> day of July, 2025.

Sd/-  
( Rakesh Mishra)  
Accountant Member

Sd/-  
(Manomohan Das)  
Judicial Member

Date: 10.07.2025

Copy forwarded to:-

1. Dwipika Goswami, House No. 32, Nayanpur, Japorigog Tinali, Assam Sachivalaya S.O. Guwahati-781006 (Assam)
2. The ITO, Ward-1, Guwahati
3. The Pr.CIT
4. The CIT(A)
5. The DR
5. Guard file

By Order

Assistant Registrar  
ITAT, Guwahati / Kolkata