

**INCOME TAX APPELLATE TRIBUNAL: GAUHATI BENCH : GUWAHATI**  
**In Virtual hearing**  
**BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER**

**AND**

**SHRI MANOMOHAN DAS, HON'BLE JUDICIAL MEMBER**

ITA No. 50-51 / GTY / 2025

AY: 2017-18

Tajing Tapok B. T. Enterprise Oppo. Bajaj Mandir Pasighat Bazar, East Siang PIN- 791102 (Arunachal Pradesh) <b>PAN: ATAPD7264N</b>	The ITO, Ward-North Lakhimpur
<b>(Appellant)</b>	<b>(Respondent)</b>

<b>Assessee By:</b>	Sweta Jain, FCA
<b>Department By:</b>	Shri Kaushik Ray, JCIT
<b>Date of Hearing:</b>	21-07-2025
<b>Date of Pronouncement:</b>	26 .08.2025

**ORDER**

**PER MANOMOHAN DAS, JM**

The assessee filed this appeal against the order of the learned Commissioner of Income Tax (Appeals), National Faceless Appeal Centre [NFAC], Delhi (hereinafter referred to as the ("CIT(A)" dated 24.12.2024 and 26.12.2024 respectively passed under Section 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act') and pertains to the Assessment Year 2017-18.

2. The brief facts of the case are that, the assessee is an individual engaged in the business of agricultural tools and equipments,

fertilizers, pesticides, nursery etc. Along with that, he also has a BSNL franchise / stationary shop. Further, he is also a tube and tyre dealer. Return of Income for the AY 2017-18 was not filed as the assessee is eligible for exemption u/s 10(26) of the Act in respect of income accruing or arising to him from any source within the State of Arunachal Pradesh as he belongs to Minyong Tribe which is recognized as Scheduled Tribe under the Constitution (Scheduled Tribes ) Order, 1950.

The assessee was not registered under E-filing Portal. Unaware of the fact that assessment proceedings have been initiated, the assessee could not comply with any of the notices issued to him. Hence, order u/s 144 of the Act was passed on 29.11.2019 determining the total income as Rs. 22,52,610/-.

4. Being aggrieved, the assessee filed 1<sup>st</sup> appeal before the earned CIT(A). The Id. CIT(A) vide order dated 27.12.2024 dismissed the appeal of the assessee.

5. Being aggrieved, the assessee filed the present appeal before the Tribunal.

6. We observe that, the Id. CIT(A) dismissed the appeal of the assessee due to failure in furnishing the return of income of the assessee. The Id. CIT(A) accepted the claim of the assessee that, the assessee can claim exemption from tax u/s 10(26) of the Act, however, the claim of the assessee from payment of tax has been denied due to non-filing of the return of income by the assessee.

7. We observe that, the Id. AO had completed the assessment of the assessee u/s 144 of the Act. The assessee failed to participate in the assessment proceedings. Since, the assessment was completed under section 144 of the Act, it is our considered opinion that, the assessee should get another opportunity to prove his claims before the Id. AO. Accordingly, we set aside the order of the Id. CIT(A) dated 24.12.2024 and remand the case to the file of the Id. AO for consideration afresh. We direct the Id. AO to reframe the assessment

of the assessee after giving the assessee an opportunity of being heard. Both the parties also have no objection in remanding the case for re-consideration. Thus, we allow the appeal of the assessee for statistical purposes only.

08. Again, as we have remanded the case of the assessee to Id. AO for reframing of the assessment, we set aside the confirmation of the penalty order of the Id. CIT(A) dated 26.12.2024.

09. In the result, the appeals of the assessee are allowed for statistical purposes only.

10. Order pronounced in the open court on this 26<sup>th</sup> day of August, 2025.

Sd/-  
( Rajesh Kumar )  
Accountant Member  
Date: 26.08 .2025

Sd/-  
(Manomohan Das)  
Judicial Member

Copy forwarded to:-

1. Tajing Tapok, B. T. Enterprise, Oppo. Bajaj Mandir, Pasighat Bazar, East Siang, PIN- 791102 (Arunachal Pradesh)
2. The ITO, Ward- North Lakhimpur
3. The Pr. CIT
4. The CIT(A)
5. The DR
6. Guard file

By Order

Assistant Registrar  
ITAT, Guwahati / Kolkata