

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

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

**ITA No.572/PAT/2024  
(Assessment Year:2022-23)**

**Manti Devi**  
Raypura Ram villash Nagar,  
HO Shahpur, Aurangabad,  
Aurangabad, Bihar-824101

**(Appellant)**

**Vs.**

**Income Tax Officer, Ward 3(4)**  
NFAC, Income Tax Office,  
Old GT Road, Near Prakash  
Petrol Pump, Sasaram,  
Bihar-82115

**(Respondent)**

**PAN No. BOQPD5037M**

**Assessee by** : Shri G.P. Tulsiyan, AR  
**Revenue by** : Shri Ashwani Kumar, DR

**Date of hearing:** 27.11.2025  
**Date of pronouncement:** 09.12.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 15.07.2024 for the AY 2022-23.

2. The Id. Counsel for the assessee submitted that the appellate order passed by the Ld. CIT(A) is an ex-parte order passed without hearing the assessee on merit. The Ld. AR drew our attention to page 2 of Para 4.1 of the appellate order and submitted that the Ld. CIT(A) had fixed various dates of hearings which was not complied with. However, on receipt of the appellate order the assessee came to know about appeal having been disposed of ex-parte. The Ld. AR, therefore,

prayed, in the interest of natural justice and fair-play that the matter may be restored to the file of the CIT (A) for fresh adjudication.

2.1. The Id. DR on the other hand did not oppose the counsel of the assessee.

2.2. After hearing the rival contentions and perusing the materials available on record, we find that undoubtedly the assessee was non-compliance before the Ld. CIT(A) and the decision passed ex parte. However, in our opinion, the Ld. CIT(A) is duty bound to set out the point of determination and his decision thereon and the reasons for taking the said decision as mandated by the provision of section 250(6) of the Act which apparently has not been done by the appellate authority. Accordingly, in the interest of justice and fair play, we deem it fit and proper to restore the issue back to the file of the learned CIT (A), so that the facts could be appreciated in correct perspective and order is passed accordingly de novo. Accordingly, we restore the issue to the file of the CIT (A) with a direction to provide a reasonable opportunity of hearing to the assessee as well.

3. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 09.12.2025.

Sd/-  
(DUVVURU RL REDDY)  
(VICE PRESIDENT)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Patna, Dated: 09.12.2025

*Sudip Sarkar, Sr.PS*



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Patna