

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', DB, KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Laxmi Prasad Sahu, Accountant Member**

**I.T.A. No. 497/PAT/2025
Assessment Year: 2015-2016**

***Chandra Bhushan Roy,.....Appellant
Bihari Nagar, Ward No. 18,
Madhepura-852113, Bihar
[PAN:AYHPR0926R]***

-Vs.-

NFAC, Delhi,.....Respondent

Appearances by:

*Shri Ashish Kr. Agrawal, C.A., appeared on behalf of the
assessee*

*Shri Manab Adak, JCIT, appeared on behalf of the
Revenue*

Date of concluding the hearing: January 19, 2026

Date of pronouncing the order: January 22, 2026

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 18th September, 2025 passed for Assessment Year 2015-16.

2. Shri Ashish Kr. Agrawal, Id. Authorized Representative on behalf of the assessee has filed an adjournment petition requesting before the Bench for adjournment of hearing of appeal and also for allowing sufficient time towards preparation of written submission with detailed paper book for filing. After going through the adjournment petition, we reject the adjournment petition filed by the Id. Counsel for the assessee.

3. At the time of hearing, the Id. Counsel for the assessee submitted that the Id. CIT(Appeals) dismissed the appeal of the assessee under section 250 of the Income Tax Act saying that the assessee failed to file ITR as well as not paid an amount equal to the amount of advance tax which was payable by it and simply confirming the order of Id. Assessing Officer without giving sufficient opportunities of being heard to the assessee. He, therefore, prayed before the Bench for giving one more opportunity to substantiate his case before the Id. CIT(Appeals).

4. At the time of hearing, Id. Departmental Representative stated that the Id. CIT(Appeals) dismissed the appeal of assessee being not admitted as the assessee did not file ITR as well as not paid an amount equal to the amount of advance tax which was payable by him. Even during the course of assessment proceedings, inspite of sufficient opportunities given, the assessee did not furnish details in support of his claim. He, therefore, pleaded before the Bench to uphold the order of Id. CIT(Appeals).

5. We have heard both the sides and perused the material available on record. A perusal of the impugned order clearly shows that the ld. CIT(Appeals) dismissed the appeal of assessee being not admitted as the assessee did not file ITR as well as not paid an amount equal to the amount of advance tax which was payable by the assessee. As there was no response to the notices to substantiate the claim with documentary evidences and submissions, ld. CIT(Appeals) confirmed the addition made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal due to non-filing of ITR as well not paid the taxable amount. We also find that the assessment order has been passed u/s. 147 read with section 144/144B of the Income Tax Act as the assessee remained non-compliant and failed to produce any evidence or supporting documents in support of the claim. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the ld. CIT(Appeals) failing which the ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are partly allowed for statistical purposes.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in the open Court on 22/01/2026.

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 22nd day of January, 2026

*Copies to :(1) Chandra Bhushan Roy,
Bihari Nagar, Ward No. 18,
Madhepura-852113, Bihar*

(2) NFAC, Delhi, New Delhi-110001

(3) CIT(Appeals), NFAC, Delhi;

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha