

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-GAUHATI '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. 164/GTY/2025
Assessment Year: 2021-2022**

***Nanda Mannou,.....Appellant
Namsai Circle Lohit 792103, Tawang,
Arunachal Pradesh-792103
[PAN:AMLPM1318G]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-1(2), DIB Range Code-25,
Pushkara House, Natun Gaon, Shilong-793001,
Meghalaya***

Appearances by:

None appeared, Adjournment Petition filed on behalf of the assessee

Shri Santosh Kumar Karnani, Addl. CIT, appeared on behalf of the Revenue

Date of concluding the hearing: January 06, 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 24th February, 2025 passed for Assessment Year 2021-22.

2. The assessee filed an adjournment petition dated 5th January, 2026 requesting before the Bench for adjournment of hearing till the third week of February, 2026 towards preparation of required documentation. After going through the adjournment petition, we reject the adjournment petition filed by the assessee.

3. None appeared on behalf of the assessee at the time of hearing. Therefore, we have decided to dispose of the appeal after hearing the ld. Departmental Representative and perusing the material available on record.

4. At the time of hearing, ld. Departmental Representative submitted that the ld. CIT(Appeals) has passed the order ex-parte as the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given. He also submitted that even the assessment order has been passed under section 143(3) read with section 144B of the Income Tax Act due to non-compliance from the side of the assessee with regard to the show-cause notice. He, therefore, pleaded to uphold the order of ld. 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 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 Id. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal due to non-appearance. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the Id. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the Id. 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 Id. CIT(Appeals) failing which the Id. 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) Nanda Mannou,
Namsai Circle Lohit 792103, Tawang,
Arunachal Pradesh-792103*

*(2) Income Tax Officer,
Ward-1(2), DIB Range Code-25,
Pushkara House, Natun Gaon, Shilong-793001,
Meghalaya*

(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