

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-GUWAHATI '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. 331/GTY/2025
Assessment Year: 2021-2022**

***Adarsha Samaj Kalyan Samittee,.....Appellant
Belaguri Natun Bazar, P.O. Solmari,
P.S. Rupahi, Solmari B.O., Sastri Nagar,
Nagaon-782002, Assam
[PAN:AABAA1582B]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-Nagaon,
RKB Road, Hazibergaon,
Nagaon, Nagoon-782001, Assam***

Appearances by:

Shri Anil Jha, CA, appeared on behalf of the assessee

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

Date of concluding the hearing: January 05, 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) dated 25th August, 2025 passed for Assessment Year 2021-22.

2. The appeal is time barred by 218 days in filing the appeal by the assessee before the ld. CIT(Appeals). However, the assessee did not file any affidavit or condonation petition before the CIT(Appeals) in support of condonation of delay of 218 days.

3. Considering the facts and circumstances of the case, we are of the view that the assessee was prevented in filing the appeal within the stipulated time before the ld. CIT(Appeals). Therefore, we are inclined to condone the delay of 218 days before the ld. CIT(Appeals). Hence the delay is condoned.

4. At the time of hearing, the ld. Counsel for the assessee 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 147/144 of the Income Tax Act due to non-compliance from the side of the assessee with regard to the show-cause notice. He prayed for one more opportunity to substantiate his case before the ld. CIT(Appeals).

5. At the time of hearing, ld. Departmental Representative supported the orders of lower authorities.

6. 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 ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal due to non-appearance. We also find that the assessment order has been passed u/s. 147/144 of the 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.

7. 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) Adarsha Samaj Kalyan Samittee,
Belaguri Natun Bazar, P.O. Solmari,
P.S. Rupahi, Solmari B.O., Sastri Nagar,
Nagaon-782002, Assam*

*(2) Income Tax Officer,
Ward-Nagaon,
RKB Road, Hazibergaon,
Nagaon, Nagoon-782001, Assam*

(3) CIT(Appeals)-Nagaon, Assam;

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

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

Laha