

**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. Nos. 174 & 175/GTY/2025
Assessment Year: 2017-2018**

***North East Healthcare Private Limited,.....Appellant
VIP Road, Barbari, Guwahati-781005,
Assam
[PAN:AADCN4016H]***

-Vs.-

***Deputy Commissioner of Income Tax,.....Respondent
Central Circle-2, Guwahati,
Aayakar Bhawan, G.S. Road,
Christian Basti, Guwahati-781005, Assam***

Appearances by:

None, appeared filed 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 appeals bearing ITA Nos. 174 & 175/GTY/2025 are directed at the instance of assessee against the orders of Id. Commissioner of Income Tax (Appeals), Central NER, Guwahati, both dated 30th April, 2025 passed for Assessment Year 2017-18.

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

3. At the time of hearing, ld. Departmental Representative stated that the ld. CIT(Appeals) has passed the orders ex-parte confirming the orders of ld. Assessing Officer as the assessee failed to produce satisfactory documentary evidences in support of its claim inspite of sufficient opportunities given. He also submitted that even the assessment orders dated 29.12.2019 and 21.03.2023 have been passed under section 143 (3) of the Income Tax Act determining the total income of the assessee at Rs.2,20,79,996/- (in ITA No. 174/GTY/2025) and Rs.1,72,45,380/- (in ITA 175/GTY/2025) respectively as the assessee misreported its income. He, therefore, supported the orders of ld. CIT(Appeals).

4. We have 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 additions made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issues on merits and dismissed the appeals due to non-appearance. We also find that the assessment orders have been passed u/s. 143(3) as the assessee did not offer any satisfactory explanation in support of the claim. Considering the facts and circumstances of the case, we are inclined to set aside the orders 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 in both the appeals are partly allowed for statistical purposes.

5. In the result, both the appeals of the assessee stand 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) North East Healthcare Private Limited,
VIP Road, Barbari, Guwahati-781005,
Assam*

(2) Deputy Commissioner of Income Tax,

*Central Circle-2, Guwahati,
Aayakar Bhawan, G.S. Road,
Christian Basti, Guwahati-781005, Assam*

- (3) CIT(Appeals), Central NER, Guwahati;*
- (4) CIT - ;*
- (5) The Departmental Representative;*
- (6) Guard File*

TRUE COPY

By order

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

Laha