

IN THE INCOME TAX APPELLATE TRIBUNAL
“PATNA BENCH, PATNA
VIRTUAL HEARING AT KOLKATA

**Before Shri Laxmi Prasad Sahu, Accountant Member
and Shri Sonjoy Sarma, Judicial Member**

I.T.A. No.241/Pat/2025
Assessment Year: 2016-17

Chanchal Kumar.....Appellant

S/o Sharma Nand Singh,
Chak Musallahpur,
Chai Tola Gali, Near Cooperative Bank,
Mahendru, Patna, Bihar- 800006..

[PAN: CENPK3190J]

vs.

ITO, Ward-6(4), Patna..... Respondent

Appearances by:

Shri Vishal Kr. Adv. appeared on behalf of the appellant.

Shri Manab Advak, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 13, 2026

Date of pronouncing the order : January 16, 2026

आदेश / ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal filed by the assessee is directed against the order dated 30.07.2023 passed by the CIT(A)-3, Patna u/s 250 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2016-17.

2. Brief facts of the case are that the assessee did not file its return of income for the assessment year under consideration and the case was reopened u/s 147. The Assessing Officer completed assessment u/s 143 r.w.s. 147 of the Act by making addition of Rs.81,66,750/- on account of long term capital gain.

3. Aggrieved by the assessment order, the assessee preferred an appeal before the CIT(A). However, the appeal was dismissed for non-prosecution, as the assessee failed to appear or effectively represent its case.

4. The assessee has now preferred an appeal before the Tribunal with a delay of 590 days. The assessee filed an application for condonation of delay, explaining the reasons for such delay. After considering the submissions and the reasons stated, we are satisfied that there existed a reasonable cause preventing the assessee from filing the appeal within the prescribed time. Accordingly, the delay of 590 days is condoned.

5. It was submitted by the ld. AR that since the order of the Ld. CIT(A) was passed ex parte, the assessee did not get a proper opportunity to represent its case and place relevant supporting documents on record. It was argued that in the interest of justice, one more opportunity should be granted to the assessee to substantiate its claim on merits.

6. On the other hand, the learned Departmental Representative supported the order of the lower authorities.

7. We, after hearing the rival submissions and perusing the material available on record, we find that the appeal before the Ld. CIT(A) was dismissed solely on account of non-appearance of the assessee, without adjudication on merits. The assessee was thus deprived of a reasonable opportunity of being heard. In our considered opinion, in the interest of justice and fair play, the matter deserves to be restored to the file of the Ld. CIT(A) for fresh adjudication on merits, after providing due and

reasonable opportunity of being heard to the assessee. Accordingly, the entire issue is remanded back to the Ld. CIT(A) with a direction to examine the matter afresh in accordance with law and after considering the submissions and evidence that may be filed by the assessee.

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

Kolkata, the 16th January, 2026.

Sd/-

[Laxmi Prasad Sahu]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 16.01.2026.

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches