

**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**GUWAHATI BENCH, GUWAHATI**  
**(VIRTUAL HEARING AT KOLKATA)**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA Nos. 336-343/GTY/2025
Assessment Years : 2016-17 to 2022-23

<b>Sri Ramesh Gupta,</b> C/o M/s Salarpuria Jajodia & Co., 7, C.R. Avenue, 3 <sup>rd</sup> Floor, Kolkata - 700072 [PAN: ACPPG9928E]	Vs.	<b>ACIT, Central Circle-2,</b> <b>Guwahati,</b> Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati - 781005
APPELLANT		RESPONDENT

Assessee by	:	Shri S. Jhajharia, AR
Revenue by	:	Shri Santosh Kr. Karnani, Addl. CIT

Date of hearing	:	02.02.2026
Date of Pronouncement	:	06.02.2026

**ORDER**

**PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER:**

This is a batch of 8 appeals filed by the assessee against the separate orders passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), Central NER, Guwahati [hereafter “the Ld. CIT(A)] challenging the orders of Ld. CIT(A). Since the issues raised by the assessee are similar for all the years. For the sake of convenience, we are passing a common order for

all the appeals. The appeals of the order passed by the Ld. CIT(A) are as under:

ITA No.	AY	Order against which passed before CIT(A)	DIN & Order No.	Date of order
336/Gty/2025	2016-17	147/153C	ITBA/APL/S/250/2025-26/1079861216(1)	22.08.2025
337/Gty/2025	2018-19	147	ITBA/AST/S/147/2023-24/10633633251(1)	26.03.2024
338/Gty/2025	2019-20	147	ITBA/APL/S/250/2025-26/1079865336(1)	22.08.2025
339/Gty/2025	2020-21	147	ITBA/AST/S/147/2023-24/1063365766(1)	26.03.2024
340/Gty/2025	2022-23	143(3)	ITBA/APL/S/250/2025-26/1079873745(1)	22.08.2025
341/Gty/2025	2018-19	154 r.w.s. 270A	ITBA/APL/S/250/2025-26/1079863947(1)	22.08.2025
342/Gty/2025	2019-20	154 r.w.s. 270A	ITBA/APL/S/250/2025-26/1079870348(1)	22.08.2025
343/Gty/2025	2020-21	154 r.w.s. 270A	ITBA/APL/S/250/2025-26/1079873225(1)	22.08.2025

2. Briefly stated the facts of the case are that consequent upon search and survey, the case of the assessee was reopened u/s 147/148 of the Act and assessment was completed after making certain adjustments as per the assessment orders passed by the AO and rectification order passed u/s 154 of the Act for the different

assessment year which is placed on record against which the assessee filed appeal before the Ld. CIT(A). During the course of appellate proceedings, the assessee had filed detailed statement, the appeal of the assessee was admitted and fixing the case for hearing on different dates, the assessee furnished reply only on 12.02.2025 without any supporting documentary evidences in support of his submission/appeal till the date of order of passing by the Ld. CIT(A). In all the appeals and the Ld. CIT(A) also noted that the assessee has been found to show complete disregard to the notices issued u/s 250 of the Act. Additionally, in the course of appellate proceedings, he has also not offered any reasonable cause for non-compliance to such notice till the date of order, only he filed common submissions for all the years on 12.02.2025. Accordingly, he observed that for substantiating his claim with reasonable evidence the assessee is not interested in pursuing the appeal. The law aids those who are vigilant, not those who sleep upon their rights. This principle is embodied in the well-known latin dictum, “vigilantibus non dormientibus jura subveniunt”. The conduct of the assessee, as inferred from the aforesaid paragraphs, proves that the appellant fails on this principle of equity. He relied on the various other judgments quoted in his order, accordingly, he dismissed the appeal of the assessee.

3. Aggrieved from the order of ld. CIT(A) the assessee is in appeal before the ITAT.

4. The Ld. Counsel reiterated the submissions made on 12.02.2025 and submitted that the Ld. CIT(A) has not given proper opportunity to the assessee to rebut the findings of the AO and he also submitted that the submissions of the assessee has not been considered on merits of the case. Further, he requested, undertook that if one more chance is

given to the assessee, the assessee will comply of the revenue authorities notices with cogent documents.

5. On the other hand, the Ld. DR relied on the order of lower authorities and objected for giving one more chance to the assessee and further submitted that during the appellate proceedings, various opportunities were granted to the assessee but he filed written submission only on one occasion i.e. 12.02.2025 without any supporting documents and he was aware about the proceedings, therefore the Ld. CIT(A) is justified to dismiss the appeal of the assessee for want of proper documentation/evidences.

6. Considering the rival submission and perusing the entire material available on record and orders of authorities below. The case of the assessee was reopened u/s 147/148 of the Act consequent upon such carried out u/s 132 of the Act and survey u/s 133(A) of the Act and assessment was completed on the basis of documents found and his statement recorded. During the course of appellate proceedings before the Ld. CIT(A) and Ld. CIT(A) issued various notices and assessee filed a reply only on 12.02.2025 for all the years and thereafter not any further documents/evidences were filed. The Ld. CIT(A) observed that the assessee has not filed any supporting documents/evidences in support of his written submissions. During the course of hearing before us the legal grounds raised by the assessee were not argued by the Ld. Counsel. Therefore, these are dismissed as not argued. Considering the merits/facts of the case and interests of justice, we are remitting this issue back to the file of Ld. CIT(A) for afresh adjudication and decide the issue as per law after giving reasonable opportunity of being heard to the assessee. The assessee is directed to substantiate his case with cogent documents in support of his claim and not seek unnecessary

adjournments for early disposal of the case. In case of failure, no second leniency shall be granted to the assessee.

7. In the result, the appeals filed by the assessee in ITA Nos. 336/Gty/2025 to 343/Gty/2025 are partly allowed for statistical purposes. A common order passed shall be kept in the respective case files.

Order pronounced on 06.02.2026.

Sd/-  
**(George Mathan)**  
**Judicial Member**

Sd/-  
**(Laxmi Prasad Sahu)**  
**Accountant Member**

Dated: 06.02.2026  
AK, Sr. P.S.

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches