

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

**BEFORE SHRI GEORGE MATHAN, JM
AND
SHRI LAXMI PRASAD SAHU, AM**

**ITA Nos. 325 to 328/GTY/2025
(Assessment Years:2019-20 to 2022-23)**

**Pawan Communications
Private Limited**
4th Floor, Part II, Royal Arcade,
B Baruah Road, Ulubari,
Kamrup-781007, Guwahati

Vs.

ACIT, Central Circle-2,
Aaykar Bhawan, Christian Basti,
G.S. Road, Guwahati-781005,
Assam

(Appellant)

(Respondent)

PAN No. AAACP9270C

Assessee by : Shri Sujoy Sen, AR
Revenue by : Shri Sanjay Jha, DR

Date of hearing: 11.02.2026
Date of pronouncement: 11.02.2026

ORDER

Per George Mathan, JM:

These are appeals filed by the assessee against the orders of the Commissioner of Income-tax (Appeals), Central NER, Guwahati (hereinafter referred to as the "Ld. CIT(A)") in appeal nos. ITBA/APL/S/250/2025-26/1080149146(1), ITBA/APL/S/250/2025-26/1080151259(1), ITBA/APL/S/250/2025-26/1080152262(1) vide order dated 29.08.2025, 29.08.2025 for A.Y. 2019-20 to 2022-23 respectively.

2. Shri Sujoy Sen, represented on behalf of the assessee and Shri Sanjay Jha represented on behalf of the Revenue.

3. It was submitted by the Id. AR that the order of the Id. CIT (A) is an ex-parte order. It was the prayer that the issues may be restored to the file of the Id. AO for adjudication.
4. In reply, the Id. Sr DR did not raise any serious objection to the same.
5. We have considered the rival submission. The Id. Counsel for the assessee submitted before the Bench that ex-parte order has been passed by the Id. CIT (A). Since, the assessee despite providing sufficient opportunities of hearing before the Id. CIT (A), did not present himself in the proceedings, keeping this in mind and also treating this attitude against the principles of natural justice, we are of the view, however, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issue in this appeal is restored to the file of the Ld. CIT (A) for fresh adjudication.
6. In the result, appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open court on 11.02.2026.

Sd/-
(LAXMI PRASAD SAHU)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 11.02.2026

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata