

IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH
VIRTUAL BENCH AT KOLKATA

BEFORE SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

ITA No.228/GTY/2025
Assessment Year: 2019-20

Diganta Das.....Appellant
Ward No.10, Near Binapani Nursing Home,
Barpeta Road, Barpeta, Assam-781315..
[PAN: AGEPD4247N]

vs.

ITO, Ward-Barpeta.....Respondent

Appearances by:

Shri Sidhant Sharma, FCA, appeared on behalf of the appellant.

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

Date of concluding the hearing : January 29, 2026

Date of pronouncing the order : February 09, 2026

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the assessee is directed against the order dated 11.06.2025 of the NFAC, Delhi (hereinafter referred to as the "CIT(A)") passed u/s 250 of the Income-tax Act, 1961 (hereinafter referred to as "the Act") for the assessment year 2019-20.

2. Brief facts of the case are that in this case, the Assessing Officer completed the assessment 147 r.w.s. 144 r.w.s. 144B of the Act by making addition of Rs.33,17,920/- as undisclosed business income.

3. Aggrieved by the said order, the assessee filed an appeal before the CIT(A) wherein the ld. CIT(A) dismissed the appeal of the assessee by passing an ex parte order due to non-compliance on various dates on the part of the assessee.

4. Aggrieved and dissatisfied, the assessee is in appeal before us. At the time of hearing, the Ld. AR submits that the Assessing Officer passed an order u/s 144 and CIT(A) also passed an ex parte order without considering into the case on merits. The Ld. AR therefore prayed for one fresh opportunity may be given to prove his case.

5. The Ld. DR did not make any objection to the above proposal of the ld. AR.

6. We have considered the submissions of the counsels of the respective parties and perused the material available on record. We find that the ld. CIT(A) has passed ex parte order without adjudicating the case on merits. Under the circumstances and in the interest of natural justice, we deem it appropriate to remand the matter back to the file of ld. CIT(A) with the direction to adjudicate the matter afresh after providing sufficient opportunity of hearing and pass a fresh order in accordance with law. The assessee is directed to fully cooperate in remand proceedings.

7. In the result, the appeal filed by the assessee is allowed for statistical purposes.

Kolkata, the 9th February, 2026.

Sd/-
[Rakesh Mishra]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 09.02.2026.

RS

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