

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.232/GTY/2025
Assessment Year: 2015-16

Momnul Hoque Mondal.....Appellant
Vill- Garamari, Diara PO-Radha Madhab Hat,
PS Mankachar, Mankachar, Assam-783131..
[PAN: ALHPM6800G]

vs.

ITO, Ward-Dhubri.....Respondent

Appearances by:

Shri Kishore Jain, 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 01.10.2024 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 2015-16.

2. Brief facts of the case are that the assessee has not filed any return for A.Y 2015-16. The Assessing Officer completed the assessment 147 r.w.s. 144 r.w.s. 144B of the Act by making addition of Rs.67,97,600/- as short-term capital gain and Rs.6,24,330/- as undisclosed salary 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.

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 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 both the lower authorities have passed ex parte order without considering the submissions or explanation of the assessee. Under the circumstances and in the interest of natural justice, we deem it appropriate to remand the matter back to the file of Assessing Officer with the direction to adjudicate the matter afresh after providing sufficient opportunity of hearing and also considering the evidences filed by the assessee. The assessee is directed to fully cooperate and positively comply to all the notices which will be issued by the Assessing Officer 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