

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRIPRADIP KUMAR CHOUBEY, JM**

**ITA No.1842/KOL/2025
(Assessment Year: 2019-20)**

**PunchaSamabay Krishi
Unnayan Samity Limited**
Puncha, Teleberia, B.O.
Teliberia, Bankura, Kolkata-
700722144, West Bengal

(Appellant)

Vs.

ITO Ward 3(1)
Aaykar Bhawan, ChandariDihi,
Kenduadihi, Bankura,
West Bengal, Pin-722101

(Respondent)

PAN No. AABAP9285A

Assessee by : Shri Arvind Agarwal, AR
Revenue by : Shri S.B. Chakraborty, DR

Date of hearing: 05.02.2026
Date of pronouncement: 26.02.2026

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)"] dated 19.06.2025 for the AY 2019-20.

2. The Id. Counsel for the assessee submitted that both the Id. lower authorities have passed ex-parte orders. The Id. Counsel for the assessee therefore prayed that the issue may kindly be restored to the file of the Id. AO, so that issue could be decided on merit afresh .

2.1. The Id. DR on the other hand did not oppose the counsel of the assessee.

2.2. We after hearing the submission of the parties and perusing the material available on record, we find that apparently the assessment as well as appellate order were decided ex-parte by both the authorities below. We note that despite numerous notices, none presented before the Id. CIT (A) and the Id. CIT (A) passed an ex-parte order in limine without deciding the issues at merit, which in our opinion is in violation of Provisions of Section 250(6) of the Act. Similarly the assessment was also framed ex-parte. Therefore, in the interest of justice and fair play, this appeal is restored to the file of the learned AO with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee. It is further clarified that assessee should also not seek any adjournments unless otherwise required for valid and reasonable cause. The appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 26.02.2026.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 26.02.2026

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