

**IN THE INCOME TAX APPELLATE TRIBUNAL 'GAUHATI BENCH', GUWAHATI**

**BEFORE SHRI DUVVURU RL REDDY, VP  
AND  
SHRI RAJESH KUMAR, AM**

**ITA Nos.256, 257 & 258/GTY/2025  
(Assessment Year: 2021-22)**

**North East NE Bitumen**  
H No.24, Nalini Devi Bala Path,  
Christian Basti, Guwahati-  
781005, Assam

**(Appellant)**

**PAN No. AAMFN0696D**

**The DCIT, Circle-1, Guwahati**  
Aayakar Bhawan, Christian Basti,  
G.S. Road, Guwahati-781005,  
Assam

**Vs.**

**(Respondent)**

**Assessee by**

: Shri Ramesh Goenka, AR

**Revenue by**

: Shri Santosh Kumar karnani, DR

**Date of hearing:**

09.03.2026

**Date of pronouncement:**

13.03.2026

**ORDER**

**PER BENCH:**

These are appeals preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT (A)") dated 17.02.2025 for the AY 2021-22. The penalties were levied u/s 271AAD & 270A of the Income Tax Act, 1962 (hereinafter referred as 'the Act') vide order dated 23.06.2023 & 27.06.2023.

2. The Id. Counsel for the assessee at the outset stated that the documents / books of accounts of the assessee were seized by DGGI, Shillong Regional Unit, Meghalaya and therefore the same could not be furnished by the assessee before the Id. AO as well as before the Id. CIT (A). The Id. Counsel for the assessee prayed before the bench that since the books of accounts/records were released by the DGGI

Assam, one opportunity may be given to the assessee, so that the assessee can produce these documents before the authorities below which are now in possession of assessee.

3. The Id. DR on the other hand, fairly considered that the assessee had not produced the documents/ books of account before the authorities below as these were seized by the service tax authorities.
4. After hearing the rival contentions and perusing the materials available on record, we find that the books of accounts/ documents were seized by the service tax authorities and consequently could not be produced before the Id. AO as well as before the Id. CIT (A) and the orders were passed without taking into account the records/books of accounts. Therefore, in the interest of justice and fair play, we are inclined to restore these cases to the file of the Id. AO so that these books of accounts along with documents could be examined by the authorities and case can be decided denovo after affording reasonable opportunity of being heard to the assessee. Therefore, we restore the appeal to the file of AO with the above directions.
5. In the result, the appeals of the assessee are allowed for statistical purposes.

Order pronounced on 13.03.2026.

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Sd/-  
(DUVVURU RL REDDY)  
(VICE PRESIDENT)

Guwahati, Dated: 13.03.2026

*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, Guwahati