

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

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

**ITA Nos.346& 347/GTY/2025
(Assessment Year: 2020-21)**

Shri Aminul Haque
New Amin Hardware Borbori,
Laharighat, Marigaon, Assam
PIN-782105

(Appellant)

DCIT,
Central Circle-1,
Guwahati-781001, Assam

Vs.

(Respondent)

PAN No. ABFPH9425A

Assessee by : Shri Ashwani Rastogi, AR
Revenue by : Shri Dipak Singh, 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 orders of the Commissioner of Income Tax (Appeals), Guwahati (hereinafter referred to as the "Ld. CIT(A)") even dated 18.08.2025 for the AY 2020-21 arising from the assessment order and penalty order passed by the Assessing Officer.

2. At the outset, the learned Authorized Representative of the assessee stated that the impugned appeal was dismissed by the learned CIT (A), when the assessee failed to furnish the bills and vouchers during the course of appellate proceedings and simply dismissing the appeal of the assessee without adjudicating the issue on the merit of the case. The Id. Counsel for the assessee prayed that an opportunity

may be given to present its case before the Id. AO and also to furnish the evidences i.e. bills and vouchers before the Id. AO.

3. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
4. We after hearing the submission of the parties and perusing the material available on record, we find that instant/ impugned order passed by CIT (A) by simply dismissing the appeal of the assessee. We therefore, feel it necessary and in the larger interest of justice and being fair to both the parties to restore the appeal to the file Id. CIT (A) for necessary re-adjudication for which reasonable opportunity to be provided to the assessee. It is further clarified that assessee should also not seek any adjournments unless otherwise required for reasonable cause.
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