

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

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

**ITA No.310/GTY/2025
(Assessment Year: 2018-19)**

Brindaban Chakrabarty
Nakuchi Pathar, Bajali, Barpeta-
781352, Assam

(Appellant)

Vs.

Income Tax Officer,
Ward, Barpeta Road, Barpeta-
781315, Assam

(Respondent)

PAN No. AYNPC8828P

Assessee by : None
Revenue by : Shri Dipak Singh, DR

Date of hearing: 10.03.2026
Date of pronouncement: 13.03.2026

ORDER

PER BENCH:

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 20.08.2025 for the AY 2018-19.

2. The only issue raised by the assessee in the various grounds of appeal is against the order of Id. CIT (A) confirming the addition of ₹4,86,130/- as made by the Id. AO u/s 69 of the Income-tax Act, 1961 (the Act) in respect of opening stock for the reason that the tax auditor has not filled the figure of previous year in clause 40 of Form 3CD.
3. At the outset, we observe from the appellate order that the Id. CIT (A) has given a finding that despite repeated opportunity to the assessee, the assessee has not filed any evidences in defense of his

case and therefore, the appeal was dismissed. Therefore, we are restoring the case to the file of the Id. CIT (A) with a direction to re-adjudicate the matter after affording a reasonable opportunity of hearing to the assessee.

4. In the result, the appeal of the assessee is 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