

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

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

**ITA No.433/GTY/2025  
(Assessment Year: 2022-23)**

**Binod Baruah**  
Baruah Enterprise, Parbatia  
Road, Tinsukia-786125, Assam

**Vs.**

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

**(Appellant)**

**(Respondent)**

**PAN No. AICPB3822F**

**Assessee by** : Shri Sanjay Mody, AR  
**Revenue by** : Shri Santosh Kumar Karnani, DR

**Date of hearing:** 09.03.2026  
**Date of pronouncement:** 13.03.2026

**ORDER**

**PER BENCH:**

This is an appeal preferred by the assessee against the order of the Commissioner of Income Tax (Appeal), Central NER, Guwahati (hereinafter referred to as the "Ld. CIT(A)") dated 30.10.2025 for the AY 2022-23.

2. At the outset, the Id. Counsel for the assessee submitted that the Id. CIT (A) has passed an ex-parte order. The Id. Counsel for the assessee therefore prayed that the issue may kindly be restored to the file of the Id. CIT (A), so that issue could be decided on merit afresh.

3. The Id. DR on the other hand did not oppose the counsel of the assessee.
4. We, after hearing the submission of the parties and perusing the material available on record, find that apparently the case was decided ex-parte by the Id. CIT (A). We note that despite numerous notices, none responded and made compliance 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. Therefore, in the interest of justice and fair play, this appeal is restored to the file of the learned CIT (A) 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.
5. 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