

आयकर अपीलीय अधिकरण, पटना न्यायपीठ, पटना
IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH, PATNA

श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य एवं श्री एल.पी.साहु, लेखा सदस्य के समक्ष ।

BEFORE SHRI CHANDRA MOHAN GARG, JM
AND
SHRI L.P. SAHU, AM

आयकर अपील सं./ITA No.22/PAT/2019

(निर्धारण वर्ष / Assessment Year :2014-2015)

Sri Pradip Gupta, Khushkibagh, Purnea-854305	Vs.	ITO Ward-3(1), Purnea
स्थायी लेखा सं./PAN No. : ANVPG 7058 E		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)

निर्धारिती की ओर से /Assessee by	:	Shri Sunil Saraf, AR
राजस्व की ओर से /Revenue by	:	Shri Ajay Kumar, DR
सुनवाई की तारीख / Date of Hearing	:	26/06/2019
घोषणा की तारीख/ Date of Pronouncement	:	26/06/2019

आदेश / ORDER

Per Bench:

This appeal is filed by the assessee assailing the order of Commissioner of Income Tax (Appeals), Bhagalpur, dated 22.12.2016 for the assessment year 2014-2015.

2. At the outset, Id. AR submitted that the CIT(A) has passed the *ex-parte* order without providing any opportunity of hearing. Therefore, the Id. AR prayed for an opportunity to represent its case before the CIT(A).

3. On the other hand, Id. DR relied on the orders of lower authorities.

4. We have heard the rival submissions of both the parties and perused the relevant material placed in the record of the Tribunal. We find that the Id. CIT(A) has passed the impugned order *ex-parte*. Id. AR

before the Bench submitted that the assessee may be provided one more opportunity to substantiate its claim before the CIT(A). Considering the facts and circumstances of the case and in the interest of justice and fair-play, there will be no loss to the Revenue if one more opportunity be granted to the assessee to represent its case before the CIT(A). Accordingly, we restore the appeal of the assessee to the file of CIT(A) to pass a speaking and reasoned order considering the findings of AO and the submissions of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is also directed to cooperate with the CIT(A) in early disposal of the case.

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

Order pronounced in the open court on 26/06/2019.

**Sd/-
(C.M.GARG)**

न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-
(L.P.SAHU)**

लेखा सदस्य / ACCOUNTANT MEMBER

पटना / Patna; दिनांक Dated 26/06/2019

प्र.कु.मि/PKM, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
Sri Pradip Gupta, Khushkibagh,
Purnea-854305
2. प्रत्यर्थी / The Respondent-
ITO Ward-3(1), Purnea
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, पटना / DR, ITAT, Patna
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Senior Private Secretary)

आयकर अपीलीय अधिकरण, पटना / ITAT, Patna