

IN THE INCOME TAX APPELLATE TRIBUNAL
SMC BENCH, PATNA
(VIRTUAL HEARING AT KOLKATA)

SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER
SHRI YOGESH KUMAR US, JUDICIAL MEMBER

ITA No. 360/PAT/2026
Assessment Year : 2024-25

Satya Prakash Dhruv, 2001, A Wing, Parwood, Ghoddunder, Kasarvadali, Thane, Maharashtra - 400615 [PAN: ALSPD0141L]	Vs.	Income Tax Officer, Ward 1(1), Muzaffarpur, Income Tax Office, Chanderlok Building, Muzaffarpur, Bihar - 842001
APPELLANT		RESPONDENT

Assessee by	:	Shri Manish Khurana, AR
Revenue by	:	Shri Ravi Kant Chowdhary, Sr. DR

Date of hearing	:	22.07.2026
Date of Pronouncement	:	04.08.2026

O R D E R

PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER

This is an appeal filed by the assessee against the order passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as “the Ld. CIT(A)"] dated 11.03.2026, DIN & order No. ITBA/NFAC/S/250/2025-26/1087191877(1) challenging the order of Ld. CIT(A).

2. Briefly stated the facts of the case are that the assessee filed return of income in ITR-1 declaring total income of Rs. 22,34,090/- consisting net salary income of Rs. 35,58,732/- after claiming deduction of Rs. 52,500/- u/s 16(ia) of the Act and exemption of Rs. 2,16,664/-, Rs. 1,34,904/- and Rs. 1,02,000/- on account of other allowance u/s 10(13A) and 10(14) of the Act and loss of Rs. 2,00,000/- from income from house property on account of interest on borrowed capital and declared income of Rs. 2,958/- from other sources and claimed Rs. 11,27,601/- under Chapter VIA of the Act. The case was selected for scrutiny and statutory notices were issued to the assessee, the assessee responded part reply and replied of show cause notice. From the details, it was further observed that the assessee has claimed deduction u/s 80C of the Act of Rs. 1,50,000/- and section 80D of the Act is Rs. 75,000/-, section 80DDB of Rs. 1,00,000/-, section 80GGC- Rs. 8,00,000/- and section 80TTA and interest of deposits Rs. 2,601/-. Accordingly, total deduction was claimed of Rs. 11,27,601/-. The assessee furnished reply in response to the show cause notice. On perusal of the reply of show cause notice the AO has not satisfied regarding exemption claimed u/s 10 and regarding disallowance of deduction claimed under Chapter VIA of Rs. 9,48,276/-. Accordingly, total income was assessed at Rs. 34,28,720/-

3. Aggrieved from the above, the assessee filed appeal before the Ld. CIT(A). The Ld. CIT(A) issued notice time to time but there is no response

from the assessee side. He observed that the assessee has not been able to discharge the primary onus cast upon him to substantiate the claims made in the grounds of appeal in spite of adequate time opportunities given. Accordingly, he confirmed the assessment order and dismissed the appeal of the assessee.

4. Aggrieved from the above order, the assessee is in appeal before the ITAT. The Ld. Counsel reiterated the submissions made before the AO and submitted that during the course of assessment proceedings all the material as required by the AO were furnished which is clear from the submission incorporated by the AO in page No. 4 of the assessment order. However, he has not allowed, best known to him the assessee had only salary income. He requested and undertook that if one more chance to be given to the assessee will be able to again provide the entire details.

5. On the other hand, the Ld. DR relied on the order of lower authorities and submitted that during the course of assessment proceedings, the AO observed that the assessee has given huge amount of donation to the political party but what was the need for giving donation has not been brought out.

6. Considering the rival submission and perusing the entire material available on record and orders of authorities below. We noted that the certain deduction claimed by the assessee in his return of income, ITR-1 has not been allowed by the AO before the first appellate authority and

the order is exparte, the assessee did not represent his case. Considering the facts of the case and interests of justice and prayer of the assessee counsel, we are remitting this issue back to the file of Ld. CIT(A) for fresh examination and decide the issue as per law after giving a reasonable opportunity of being heard to the assessee and assessee is directed to substantiate his case with cogent documents in support of his claim and not seek unnecessary adjournments for early disposal of the case. In case of failure, no second leniency shall be granted to the assessee.

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

Order pronounced on 04.08.2026.

Sd/-

(Yogesh Kumar US)
Judicial Member

Sd/-

(Laxmi Prasad Sahu)
Accountant Member

Dated: 04.08.2026

AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches