

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B" KOLKATA**

Before **Shri N.V.Vasudevan, Judicial Member** and
Shri Waseem Ahmed, Accountant Member

ITA No.326/Kol/2013
Assessment Year :2008-09

ACIT, Circle-Nadia, Krishnagar, Nadia Pin-741101	V/s.	Nadia District Cent Co- Operative Bank Ltd., M.M.Ghosh Steet, Krishnagar, Nadia Pin 741 101 [Pan No.AAALN 0139 M]
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri Niraj Kumar,CIT-DR
प्रत्यर्थी की ओर से/By Respondent	Kausik Gupta, FC-MA
सुनवाई की तारीख/Date of Hearing	16-11-2015
घोषणा की तारीख/Date of Pronouncement	30-11-2015

आदेश /O R D E R

PER Waseem Ahmed, Accountant Member:-

This appeal by the Revenue is arising out of order of Commissioner of Income Tax (Appeals)-XXXVI, Kolkata in appeal No.373/CIT(A)-XXXVI/Kol/R.Nadia/10-11/1758 dated 04.12.2012. Assessment was framed by JCIT, Range-Nadia, u/s 143(3) r.w.s 115WE(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') vide his order dated 24.12.2010 for assessment year 2008-09.

2. At the outset it was observed that the assessee has made the submission to the Ld. CIT(A) against the order of AO. The Ld. CIT(A) has forwarded the submission of assessee to the Assessing Officer for his

“**comments**” vide letters dated 28.05.2012, 03.07.2012 and 05.10.2012. However, there was no compliance on the part of AO. Therefore Ld. CIT(A) decided the issue on the basis of submission of Ld. AR of assessee and materials available on record without waiting for the reply of the AO.

3. Ld. DR requested the Bench that the matter should be restored to the file of Ld. CIT(A) as the appellate order passed by Ld. CIT(A) is without having the remand report from the AO. The Ld. AR did not object on the pray of the Ld. DR for restoring the matter to the CIT(A). Therefore, in the interest of justice and fair play, we are inclined to restore the matter to the file of Ld. CIT(A) with direction to adjudicate the matter afresh after getting the remand report from the Assessing Officer on record and adjudicate the appeal as per law.

4. **In the result, Revenue’s appeal is allowed for statistical purpose.**

Order pronounced in the open court 30/11/2015

Sd/-
(N.V.Vasudevan)
(Judicial Member)
Kolkata,
*Dkp

Sd/-
(Waseem Ahmed)
(Accountant Member)

दिनांक:- 30/11/2015 कोलकाता ।

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-ACIT, Circle-Nadia, Krishnagar, Nadia, Pin. 741101
2. प्रत्यर्थी/Respondent-Nadia Dist. Central Co-Op Bank Ltd. M.M.Ghosh St. Ksg.Nadia
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,
/True Copy/

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।