

IN THE INCOME TAX APPELLATE TRIBUNAL, PATNA (VIRTUAL HEARING)

Before Sri Sanjay Garg, Judicial Member

I.T.A. No.91/Pat/2020
Assessment Year: 2013-14

Neeta Mishra, Patna.....Appellant
3rd Floor, Lok Nayak Jai Prakash Bhawan,
Dak Bungalow Road,
Patna -800001.
[PAN :ADAPM6698M]

ACIT, Circle-5, Patna.....Respondent

Appearances by:

Shri Sudhir Kumar Narayan, Advocate, appeared on behalf of the appellant.
Shri Ajay Kumar, Addl. CIT, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 22, 2021

Date of pronouncing the order : January 22, 2021

Hearing through Video Conferencing
ORDER

The present appeal has been preferred by the assessee for the assessment year 2013-14 against the order of the Commissioner of Income Tax(Appeals), Hazaribagh (hereinafter referred to as the 'CIT(A)').

2. After hearing both the parties, I note that the ld. CIT(A) has not given proper opportunity to the assessee to represent his case before him. Therefore, in the interest of natural justice, I deem it appropriate to remand the matter to the file of the ld. CIT(A) for de novo adjudication in accordance with law. The assessee shall appear before the ld. CIT(A) and cooperate in dispose off the appeal.

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

Kolkata, the 22nd January, 2021.

Sd/-
[Sanjay Garg]
Judicial Member

Dated :22.01.2021
RS

Copy of the order forwarded to:

- 1. Neeta Mishra, Patna*
- 2. ACIT, Circle-5, Patna*
- 3. CIT(A)-*
- 4. CIT- ,*
- 5. CIT(DR),*

True copy

By order

Sr. Private Secretary