

IN THE INCOME TAX APPELLATE TRIBUNAL
CIRCUIT BENCH : VARANASI

BEFORE SHRI B.R. BASKARAN, ACCOUNTANT MEMBER
AND
SHRI AMIT SHUKLA, JUDICIAL MEMBER

ITA No.253/VNS/2019
Assessment Year: 2015-16

Rakesh Kumar Upadhyay,
Gothahan, Belwa Bab,
Azamgarh Road,
Varanasi,
Uttar Pradesh – 222 002.

Vs ITO,
Ward – 3(1),
Varanasi.

PAN: AAYPU1687K

(Appellant)

(Respondent)

Assessee by	:	Shri Harsh Singh
Revenue by	:	Shri A.K. Singh, Sr. DR
Date of Hearing	:	29.09.2023
Date of Pronouncement	:	29.09.2023

ORDER

PER B.R. BASKARAN, AM:

The assessee has filed this appeal challenging the order dated 05.11.2019 passed by Ld CIT(A), Varanasi, and it relates to the assessment year 2015-16.

2. This appeal was heard by the earlier Bench on 10.01.2023. The ld. Accountant Member drafted the order wherein he restored the matter to the file of the AO with certain observations. The Hon'ble Judicial Member took the view that the matter should have been restored to the file of the AO without expanding the scope of scrutiny. In view of the difference of opinion between the Members, the Hon'ble President nominated a Third Member. The Hon'ble Third Member

heard the matter and concurred with the view taken by the Hon'ble Accountant Member, in restoring the matter to the file of the AO. Accordingly, the order passed by the Hon'ble Accountant Member would prevail in view of the majority of the opinion.

3. In the result, the appeal filed by the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 29.09.2023.

Sd/-

(AMIT SHUKLA)
JUDICIAL MEMBER

Sd/-

(B.R. BASKARAN)
ACCOUNTANT MEMBER

Dated: 29th September, 2023

dk

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

Asstt. Registrar