

**Result**

6. In the given situation, this appeal is disposed off for statistical purposes, and while setting aside the impugned order, the matter is restored to the files of Learned CIT(A) for decision afresh, after providing to the assessee a reasonable opportunity of being heard.

Order pronounced in the open court on 10/06/2024.

Sd/-

(राठौड़ कमलेश जयन्तभाई )  
(RATHOD KAMLESH JAYANTBHAI)  
लेखा सदस्य / Accountant Member

Sd/-

(नरेन्द्र कुमार)  
(NARINDER KUMAR)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur

दिनांक / Dated:- 10/06/2024

\*Mishra, Sr. PS

आदेश की प्रतिलिपिअग्रेषित / Copy of the order forwarded to:

1. The Appellant- Smt. Bugli Devi, Jaipur.
2. प्रत्यर्थी / The Respondent- The ITO, Ward 7(4), Jaipur
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File ITA No. 48/JPR/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar