

ground and remain cooperative during the course of proceedings. Thus both the appeals of the assessee are allowed for statistical purposes.

2.7 Before parting, the Bench makes it clear that its decision to restore the matter back to the file of the AO shall in no way be construed as having any reflection or expression on the merits of the dispute, which shall be adjudicated by AO independently in accordance with law. Hence, both the appeals of the assessee are allowed for statistical purposes.

3.0 In the result, the appeals of the assessee are allowed for statistical purposes with no order as to costs.

Order pronounced in the open court on 08 /08/2024.

Sd/-  
(संदीप गोसाईं)  
(Sandeep Gosain)  
न्यायिक सदस्य / Judicial Member

जयपुर / Jaipur  
दिनांक / Dated:- 08 /08/2024

**\*Mishra**

आदेश की प्रतिलिपि अग्रेषित / Copy of the order forwarded to:

1. The Appellant- Shri Surendra Singh Rajawat Jaipur
2. प्रत्यर्थी / The Respondent- The DCIT, Circle-1, Alwar
3. आयकर आयुक्त / The Id CIT
4. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, जयपुर / DR, ITAT, Jaipur
5. गार्ड फाईल / Guard File (ITA No. 474 & 475/JP/2024)

आदेशानुसार / By order,

सहायक पंजीकार / Asstt. Registrar