

5. The Ld. A.R. prayed that the appeal may be restored to the Office of the Assessing Officer, as the Assessing Officer will be in a better position to examine the various evidences which the assessee would like to bring on record.

6. The ld. D.R. had no objection to the restoration of appeal as requested by the ld. A.R.

7. I have heard both the parties and have also perused the material on record. Looking into the facts of this case, I am of the considered view that the assessee deserves one more opportunity to present her case and, therefore, in the interest of substantial justice, I restore this file to the Office of the Assessing Officer with the direction to provide one more opportunity to the assessee to present her case along with necessary evidences and I also caution the assessee to fully comply with the directions of the Assessing Officer in the set-aside proceedings when called upon to do so, failing which, the Assessing Officer shall be at complete liberty to pass the order in accordance with law, based on the material available on record even if it is ex-parte qua the assessee.

8. In the result, the appeal of the assessee stands allowed for statistical purposes.

Order pronounced in the open Court on 30/08/2024.

Sd/-
[SUDHANSHU SRIVASTAVA]
JUDICIAL MEMBER

DATED:30/08/2024

JJ:

Copy forwarded to:

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

By order

Assistant Registrar