

Heard the parties, perused the records. Having regard to the ex parte order passed by the Learned CIT-A this bench finds it fit and proper to grant a further opportunity of being to the assessee to represent its case before the CIT-A by furnishing the relevant documents including the documents as asked for by the authorities below.

Thus, the appeal is disposed of by remitting the issue to the file of the CIT-A to consider the same afresh and to pass of a reasoned order upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter.

The appeal preferred by the assessee is, thus, allowed for statistical purposes.

Sd/-
[MADHUMITA ROY]
JUDICIAL MEMBER

Dated: 17.10.2024
Order prepared by the Member

Copy forwarded to:

1. Appellant- Sandip Agarwal C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2nd Floor, KOLKATA (West Bengal)- 700069.
2. Respondent- ITO Ward- 43(1), 3, Govt. Place West, Kolkata (West Bengal)- 700001
3. CIT-
4. CIT(A) -
5. DR-

By Order,

Assistant Registrar
ITAT, KOLKATA