

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No.1469/KOL/2024
(Assessment Year:2017-18)**

Raj Kumar Saraf
5, Princep Street,
Kolkata-700072, West Bengal

Vs.

ITO, Ward-40(2),
Income Tax Office, 3,
Government Place (West),
Kolkata-700001

(Appellant)

(Respondent)

PAN No. AZQPS8353M

Assessee by : Shri Raj Kumar Saraf, AR

Revenue by : Shri Vineet Kumar, DR

Date of hearing: 11.12.2024

Date of pronouncement : 16.12.2024

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 28.12.2023 for the AY 2017-18.

02. At the time of hearing the assessee personally appeared before us and submitted that he could not present the case before the authorities below due to persistent serious illness of his son, who finally passed away. Therefore, the assessee submitted that he may be allowed one more opportunity to present his case on merit before the Id. AO in the interest of justice and fair play.
03. The Id. DR left the issue to the wisdom of the Bench.

04. After considering the facts on record and submissions of both the sides, we are inclined to restore this appeal to the file of the Id. AO with a direction to decide the same afresh after affording reasonable opportunity of hearing to the assessee. Accordingly, the appeal of the assessee is set aside to the file of the Id. Assessing Officer.
05. In the result, the appeal of the assessee is allowed for statistical purposes

Order pronounced in the open court on 16.12.2024.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 16.12.2024

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata