

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'C(SMC)', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "C(SMC)" BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member

I.T.A. No.1991/Kol/2024
Assessment Year: 2017-18

Minu Chettri **Appellant**
Nikita Enterprise, Mazitar,
South Sikkim, Sikkim-737126
(PAN: AIRPC5100C)

vs.

ITO, Ward-26(1), Kolkata **Respondent**

Appearances by:

Shri Manish Tiwari, AR appeared on behalf of the Appellant
Shri Manas Mondal, Addl. CIT, Sr. DR appeared on behalf of the Respondent

Date of concluding the hearing: December 23, 2024
Date of pronouncing the order: December 30, 2024

आदेश / ORDER

Per Sanjay Garg, Judicial Member :

The captioned appeal has been preferred by the assessee against the order dated 26.07.2024 of the Ld. Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the "Ld. CIT(A)"] passed u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for AY 2017-18.

2. The assessee in this appeal is aggrieved by the action of the lower authorities in denying exemption to the assessee u/s. 10(26AAA) of the Act as the assessee claims herself to be a Sikkimese resident.

3. The lower authorities denied the claim of the assessee as the assessee failed to establish that she was exempt from tax being Sikkimese resident. The Ld. Counsel for the assessee has submitted that the assessee was residing in a remote area and was not aware of

the nitty gritty of the tax proceedings. That she may be given an opportunity to present her case before the Assessing Officer (in short "AO") and establish the relevant facts.

4. Considering the above submissions of the Ld. Counsel for the assessee I am of the view that interests of justice will be well served, if the assessee is given an opportunity to present her case before the AO. The impugned orders of both the lower authorities are accordingly, set aside and the matter in the appeal is restored to the file of the AO for de novo assessment on this issue. It is directed that the assessee will duly check the e-mail box regarding notices, if any, sent by the AO regarding dates of hearing and will promptly appear and present her case as and when called for by the AO and furnish the requisite documents to establish that she, being a Sikkimese resident is exempt from tax. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

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

Order is pronounced in the open court on 30.12.2024.

Sd/-[Sanjay Garg]

न्यायिक सदस्य/**Judicial Member**

Dated: 30.12.2024.

JD Sr. P.S

Copy of the order forwarded to:

1. **Appellant – Sm. Minu Chettri.**
2. **Respondent – ITO, Ward-26(1), Kolkata.**
3. **CIT (A), NFAC, Delhi.**
4. **CIT,**
5. **CIT(DR),**

True Copy

By Order

Assistant Registrar, ITAT, Kolkata