

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER &
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

ITA Nos.2377 & 2378/Kol/2024
Assessment Years: 2018-19 & 2021-22

Mahabir Prasad Rungta. Kamarigoda, Chakulia, S.O. Chakulia, West Singhbhum- 832301, Jharkhand, India (PAN: ADAPR9979A)	Vs.	ITO, Ward-44(2), Kolkata
(Appellant)		(Respondent)

Present for:

Appellant by : N o n e
Respondent by : Sm. Ruchika Sharma, Sr. DR

Date of Hearing : 28.04.2025
Date of Pronouncement : 28.04.2025

ORDER

Per Bench :

Both the captioned appeals by the assessee are against the separate orders of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order nos. ITBA/NFAC/S/250/2024-25/1069191025(1) & ITBA/NFAC/S/250/2024-25/1069192803(1) both dated 27.09.2024 passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AYs 2018-19 and 2021-22 respectively.

2. None represented on behalf of the assessee and Sm. Ruchika Sharma, Sr. DR appeared on behalf of the revenue.

3. Since the assessee despite being provided with sufficient opportunities of hearing before the Ld. CIT(A) did not present himself in the appellate proceedings, keeping this in mind and also treating this

attitude against the principles of natural justice, we are of the view, however, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issues in these appeals are restored to the file of the Ld. CIT(A) for adjudication afresh subject to the assessee paying a cost of Rs. 50,000/- (Rupees fifty thousand only) per appeal to the Legal Aid Services, 3rd floor of the Centenary Building, High Court, Calcutta, 700001, within sixty days from the date of this order and receipt of the same would be produced before the Ld. CIT(A) at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

4. In the result, both the appeals of the assessee are partly allowed for statistical purposes.

Sd/-
(Rakesh Mishra)
Accountant Member)

Sd/-
(George Mathan)
Judicial Member

Dated: 28th April, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Mahabir Prasad Rungta
2. The Respondent: ITO, Ward-44(2), Kolkata.
3. CIT(A), NFAC, Delhi
4. Pr. CIT-
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

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By Order
Assistant Registrar
ITAT, Kolkata Benches, Kolkata