

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 437/PAT/2024
Assessment Year: 2018-2019**

**Chhaya Devi,.....Appellant
New Area Sikandarpur,
Muzaffarpur-842001, Bihar
[PAN:AAKPD7640M]**

-Vs.-

**National Faceless Assessment Centre
(NFAC).....Respondent
New Delhi**

Appearances by:

*Shri Sanjeev Kr. Anwar, Advocate, appeared on behalf of
the assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: April 24, 2025

Date of pronouncing the order: April 29, 2025

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 8th May, 2024 passed for Assessment Year 2018-19.

2. Brief facts of the case are that the appellant-assessee is manufacturer of Chewing Tobacco (Zarda) with brand name Ratna & Prabhat. The proprietorship business has two manufacturing units, one for domestic sale and another for export, established in Special Economic Zone. The appellant has income from salary, house property, business and other sources and claimed deduction under section 10AA of the I.T. Act. A series of notices under section 142(1) totaling eight in numbers, were issued along with questionnaire which were complied from time to time. The appellant also sought hearing through video conference which was conducted on 26.08.2021. Certain queries were made during video conferencing, which were also complied with on 01.09.2021. The ld. Assessing Officer completed the assessment under section 143(3) on 16.09.2021 and assessed total income at Rs.1,70,05,175/-. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 8th May, 2024.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned order be set aside and remitted back to the file of ld. CIT(Appeals) for deciding it afresh.

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the total income at Rs. 1,70,05,175/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate her claim. Therefore, he pleaded to uphold the order passed by the ld. CIT(Appeals).

7. We have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 29/04/2025.

Sd/-
(Sanjay Awasthi)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 29th day of April, 2025

*Copies to :(1) Chhaya Devi,
New Area Sikandarpur,
Muzaffarpur-842001, Bihar*

*(2) National Faceless Assessment Centre
(NFAC),
New Delhi*

*(3) CIT(Appeals), National Faceless Appeal
Centre (NFAC), Delhi;*

4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.