

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.149&150/KOL/2025

(निर्धारण वर्ष / Assessment Year : NA)

Lokenath Foundation C/o-96/4, Rajaram Mohan Roy Road, Kolkata-700041	Vs	CIT(Exemption), Kolkata
PAN No. :AAATL 2712 L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Siddharth Agarwal, Advocate
राजस्व की ओर से /Revenue by	:	Ms. Roma Chaudhury, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	19/05/2025
घोषणा की तारीख/Date of Pronouncement	:	19/05/2025

आदेश / ORDER

Per Bench :

These two appeals are filed by the assessee against the separate orders both dated 30.11.2024 of the Id. CIT(Exemption), Kolkata, passed in DIN & Notice No.ITBA/EXM/F/EXM45/2024-25/1070784615(1) and ITBA/EXM/F/EXM45/2024-25/1070784635(1).

2. It was submitted by the Id AR that the Id.CIT(E) without providing sufficient opportunity, dismissed the appeal of the assessee. It was, thus, submitted that the matter may be restored to the file of Id. CIT(E) to decide the issue afresh enabling the assessee to file the relevant documents to substantiate its claim.

3. In reply, Id Sr DR submitted that proper opportunities were allowed and the assessee could not produce the documents as required by both the authorities below. It was submitted that the order passed by the Id. CIT(E) deserve to be upheld.

4. We have considered the rival submissions. On perusal of the impugned order, it is found that the assessee has already shown his inability to produce the documents as required by the Id. CIT(E) during the course of appellate proceedings. A further perusal of the order of the Id. CIT(E), clearly shows that notices were issued to the assessee by the Id. CIT(E), however, no compliance has been made by the assessee. In view of the above, in the interest of justice, the issues in both appeals are restored to the file of the Id.CIT(E) for readjudication the issues afresh after granting the assessee adequate opportunity of being heard.

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

Order dictated and pronounced in the open court on 19/05/2025.

Sd/-
(SANJAY AWASTHI)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 19/05/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata