

**IN THE INCOME TAX APPELLATE TRIBUNAL PATNA BENCH PATNA
VIRTUAL HEARING AT KOLKATA**

**BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 577/PAT/2024
Assessment Year: 2018-19**

Sameer Kumar Kadam Kuan, patna-800003 (PAN: BZSPK8939G)	Vs.	Assessing Officer, Ward-6(1), I. T. Deptt.
(Appellant)		(Respondent)

Present for:

Appellant by : N o n e
Respondent by : Shri Ashwani Kr. Singal, JCIT

Date of Hearing : 06.05.2025
Date of Pronouncement : 21.05.2025

ORDER

Per Sanjay Awasthi, Accountant Member :

This appeal arises from the order u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") dated 11.07.2024 passed by Ld. CIT(A), NFAC, Delhi.

2. In this case, the ld. Assessing Officer passed an order u/s. 147 r.w.s. 144 of the Act. However, during the course of assessment proceedings, it is recorded in pages 2 and 3 of the Assessing Officer's order that the assessee did not respond adequately to opportunities given to him for presenting the facts. Thereafter, the Assessing Officer proceeded to add Rs.55,47,000/- as long term capital gains.

2.1. Before the Ld. CIT(A) also, the assessee could not succeed on the ground that as many as four notices issued for presenting the case before

the Ld. CIT(A), were issued but the assessee did not avail of the opportunity so provided. Thereafter, the Ld. CIT(A) proceeded ahead to confirm the action of the Assessing Officer.

2.2. Before us, the assessee has ventilated his grievances and has used various extracts from the impugned order in the grounds of appeal to attempt showing that the findings are erroneous. The assessee has also challenged the action of Assessing Officer in terms of assuming jurisdiction u/s. 147 of the Act.

2.3. Ld. DR, on the other hand, supported the orders of the authorities below.

3. We have carefully considered the rival submissions and also gone through the records. We find that both before the Assessing Officer and the ld. CIT(A) the assessee has not been diligent in persuading his matter. In fact, before both of the authorities either no compliance has been made to the notices issued or only part compliances have been made. Before us, the Ld. AR pleaded that since the assessee was not aware of the Income Tax procedures and was not promptly advised by his tax consultant, hence, he could not present the full facts before either of the authorities below. Considering these submissions and the facts on record, we deem it fit to set aside the impugned order and remand the same back to the file of the Ld. CIT(A) for fresh adjudication. The assessee would do well to present the full facts before the ld. CIT(A) and in case, any new evidence is filed before him then the Ld. CIT(A) would do well to call for a remand report from the Assessing Officer.

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

5. Order is pronounced on 21st May, 2025.

Sd/-

(Duvvuru RL Reddy)
Vice President

Sd/-

(Sanjay Awasthi)
Accountant Member

Dated: 21st May, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Shri Sameer Kumar
2. The Respondent. Assessing Officer, Ward-6(1)
3. CIT(A), NFAC, Delhi
4. CIT
5. DR, ITAT, Patna Bench, Patna
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata