

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, PATNA
(THROUGH VIRTUAL HERING)
BEFORE SHRI DUVVURU RL REDDY, VP
ITA No. 50/PAT/2025
(Assessment Year: 2017-18)

Kavita Das,
Sri Kunj Apartment, MG Road,
Bhagalpur-812001,
Bihar

Vs.

Income Tax Officer,
Ward 1(1), Bhagalpur,
119, Anandgarh Colony,
Tulasinagar colony,
Bhagalpur-812002,
Bihar

(Appellant)

(Respondent)

PAN No. BPCPD0909K

Assessee by : Shri Anup Kumar, AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 21.05.2025
Date of pronouncement : 04.06.2025

ORDER

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 19.12.2024 for the AY 2017-18.

02. Shri Anup Kumar appeared on behalf of the assessee and Shri Ashwani Kr. Singal, JCIT appeared on behalf of the revenue.
03. The Id. Counsel for the assessee submitted before the Bench that the order passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside.
04. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
05. We after hearing the submission of the parties and perusing the material available on record, we find that instant impugned order passed by NFAC was dismissed without looking into the merits of the

case by simply dismissing the appeal of the assessee. We therefore, feel it necessary and in the larger interest of justice and being fair to both the parties, deem it appropriate to restore the issue raised on merits to the file of the Id. CIT (A) for necessary adjudication for which reasonable opportunity to be provided to the assessee to furnish the reply and file relevant details and evidences if needed. It is further clarified that assessee should also not seek any adjournments unless otherwise required for reasonable cause. The appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 04.06.2025

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Kolkata, Dated: 04.06.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna