

IN THE INCOME TAX APPELLATE TRIBUNAL
NAGPUR "SMC" BENCH : NAGPUR

BEFORE SHRI NARENDER KUMAR CHOUDHRY, JUDICIAL MEMBER

I.T.A.No. 343/NAG/2025
(Assessment Year 2019-20)

Rashmi Sandeep Koranne, Pawansut Arcade, Sankotmochan Road, Yavatmal. PAN : JJFPK 0182 N	vs.	ITO, Ward-1, Yavatmal.
(Appellant)		(Respondent)

For Assessee :	Shri P.M. Gandhi, Ld. CA
For Revenue :	Shri Surjit Kumar Saha, Ld.Sr.DR

Date of Hearing :	25.06.2025
Date of Pronouncement :	25.06.2025

ORDER

This appeal has been preferred by the assessee against the order dated 28/03/2025 impugned herein passed by the Ld. Commissioner of Income Tax (Appeals)/NFAC, Delhi [in short, "Ld.Commissioner"] u/sec. 250 of the Income Tax Act, 1961 (for short, "the Act") for the Assessment Year (for short, "AY") 2019-20.

2. Learned counsel for the assessee has admitted the fact that assessee due to inadvertent mistake or lack of knowledge or advice, could not file the relevant documents before the AO, but as established its claim by filing relevant documents before this Court and, therefore, the same may be taken into consideration.

3. Ld.DR submitted that it would be proper, if the facts may be verified by the Assessing Officer.

4. This Court, by giving thoughtful consideration to the peculiar facts and circumstances of the case, for just and proper decision of the case and substantial justice, is inclined to remand the instant case to the file of the AO just for verification purpose and without making any roving enquiry. Thus, the appeal filed by the assessee stands allowed for statistical purposes.

5. In the result, appeal of the Assessee is allowed for statistical purposes.

Order pronounced in the open Court on 25.06.2025.

Sd/-
(Narender Kumar Choudhry)
Judicial Member

vr/-

Copy to

1.	The appellant
2.	The respondent
3.	The CIT(A), Nagpur concerned.
4.	D.R. ITAT, Nagpur Bench, Nagpur.
5.	Guard File.

By Order

//True Copy //

Sr. Private Secretary,
ITAT, Nagpur Bench.