

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**

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

**I.T.A. No. 2562/Kol/2024  
(Assessment Year 2012-2013)**

**Imran Sharif,**

C/o S.N. Ghosh & Associates,  
Advocates "Sagar Mansion",  
Garstin Place, 2<sup>nd</sup> Floor,  
Suite Nos. 202 & 203,  
Hare Street, Kolkata - 700001  
[PAN: AKUPS5307A]

..... **Appellant**

**vs.**

**I.T.O. Ward 13(2), Kolkata,**

Aayakar Bhawan Poorva,  
110, Shanti Pally, 7<sup>th</sup> Floor,  
Eastern Metropolitan By Pass,  
Kolkata - 700107

..... **Respondent**

**Appearances by:**

Assessee represented by : Somnath Ghosh, Advocate

Department represented by : Raja Sengupta, CIT (DR)

Date of concluding the hearing : 16.06.2025

Date of pronouncing the order : 24.06.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter "the Act"), passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, vide order dated 16.10.2024.

1.1. In this case, the Ld. AR fairly pointed out that the impugned order has been passed without any discussion on merit since unfortunately, the assessee could not remove the defects in the form of appeal before the Ld. CIT(A). The Ld. AR pointed out paras 2 to 4 on page 2 of the impugned

order in this regard. We find that through the impugned order, the assessee's appeal has been dismissed *in limine*. During the course of submissions, the Ld. AR pointed out that there were two sets of appeals before the CIT(A) in which one was filed online and the other was being considered in physical form. In fact, the Ld. AR also placed on record a remand report dated 29.04.2019 called for by the CIT(A) in this very same case. As has been explained by the Ld. AR, due to the mix-up in appeals the grounds taken by the assessee have not been adjudicated.

1.2 The Ld. DR relied on the orders of authorities below.

2. We have carefully considered the submissions of the Ld. AR and have also gone through the records. It is seen that probably the assessee has suffered for no fault of his. We are accordingly setting aside the impugned order and are restoring the same to the file of Ld. CIT(A) for fresh adjudication. The Ld. CIT(A) would be expected to take cognizance of the remand report already filed by the Ld. AO, a copy of which would be submitted by the assessee to him. Needless to say, an adequate opportunity of being heard would be provided during the course of these fresh proceedings.

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

Order pronounced on 24.06.2025

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

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 24.06.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Imran Sharif
2. I.T.O. Ward 13(2), Kolkata
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches