

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.1052/KOL/2025

(निर्धारण वर्ष / Assessment Year :2015-2016)

Yusuf Seikh, Musalman para, Memari, Purba Bardhaman, WB-713146	Vs	ITO Ward-1(1), Bardhaman
PAN No. : CFIPS 9233 L		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Sanjib Kumar Paul, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	21/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	21/07/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 10.03.2025 for the Assessment Year 2015-2016.

2. None appeared on behalf of the assessee and Shri Sanjib Kumar Paul, Id. Sr.DR appeared on behalf of the revenue.

3. On perusal of the grounds of appeal, the assessee has submitted that an adjournment was asked during the course of appellate proceedings, however, the Id. CIT(A) passed the impugned ex-parte without providing any sufficient opportunity of being heard to the assessee.

4. Ld Sr.DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

5. I have considered the submissions of the Id. Sr. DR and the facts and circumstances of the case. A perusal of the impugned order, being more specifically in para 6.2 at page 3 shows that the assessee has failed to

submit the evidence to substantiate its claim. This being so, in the interest of justice, I grant the assessee one more opportunity to substantiate its claim before the Id. CIT(A) by restoring the issues in the appeal to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. The assessee shall cooperate in the readjudication proceeding before the Id. CIT(A) positively.

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

Order dictated and pronounced in the open court on 21/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 21/07/2025

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