

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA No. 2380/KOL/2024
(Assessment Year: 2018-19)**

Sanjib Shaw
309, Roy Bahadur Road, Behela,
Kolkata-700053, West Bengal

Vs.

Income Tax Officer, Ward 49(1),
Uttarapan Complex DS-IV,
Kolkata-700054,
West Bengal

(Appellant)

(Respondent)

PAN NO. BOAPS1672H

Assessee by : Shri Miraj D. Shah, AR
Revenue by : Shri Pradeep Dung Dung, DR

Date of hearing: 30.06.2025
Date of pronouncement: 29.07.2025

ORDER

Per Rajesh Kumar, AM:

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 30.09.2024 for the AY 2018-19.

02. At the outset, 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.
03. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
04. 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.

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

Order pronounced in the open court on 29.07.2025.

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

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 29.07.2025

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, Kolkata