

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA
BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER
AND
SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER
आयकर अपील सं/ITA No.472/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2011-2012)

Jaydeb Pal, Maa Durga Enterprise, Basirhat College, North 24 Parganas, West Bengal-743412	Vs	ITO, Ward-49(1), Kolkata
PAN No. :AGKPP 6711 D		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Sunil Surana, AR
राजस्व की ओर से /Revenue by	:	Shri Dipu Koley, Adl.CIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	24/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	26/08/2025

आदेश / ORDER

Per Rajesh Kumar, AM :

This is an appeal filed by the assessee against the order dated 03.01.2024, passed by the Id. CIT(A), National Faceless Appeal Centre, Delhi, for the assessment year 2011-2012.

2. A perusal of the para 4 of the impugned order we found that the assessee was non-cooperative before the Id. CIT(A) during the course of appellate proceedings, resulting into dismissal of the appeal of the assessee. However, Id. counsel for the assessee submitted that there are certain details and information as required by the Assessing Officer could not be furnished before him. Therefore, the assessee may be given one more opportunity to furnish the relevant documents before the Assessing Officer to substantiate his case.

3. On the other hand, Id. Sr. DR did not oppose the above submission of the Id.AR

4. After hearing the rival contentions and perusing the material available on record, we are of the opinion that the issues involved in the appeal of the assessee requires verification at the end of the Assessing Officer. Accordingly, in the interest of justice, we restore the issues in the appeal of the assessee to the file of Assessing Officer for deciding afresh after taking into consideration the evidences and documents to be filed by the assessee in an opportunity provided by the AO.

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

Order pronounced in the open court on 26/08/2025.

Sd/-
(PRADIP KUMAR CHOUBEY)
न्यायिक सदस्य / JUDICIAL MEMBER

Sd/-
(RAJESH KUMAR)
लेखा सदस्य/ ACCOUNTANT MEMBER

कोलकाता Kolkata; दिनांक Dated 26/08/2025

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