

IN THE INCOME TAX APPELLATE TRIBUNAL 'PATNA' BENCH, PATNA
(Through Virtual hearing at Kolkata)

BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM

ITA No.719/PAT/2024
(Assessment Year: 2014-15)

Ratan Kumar Prasad
Khilan Ganj, Sasaram,
Bihar-821115

(Appellant)

Vs.

Income Tax Officer
ITO, Ward 3(4), Sasaram,
Bihar-821115

(Respondent)

PAN No. AIKPK5699K

Assessee by : Shri Anil Garg, AR

Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 09.07.2025

Date of pronouncement: 26.08.2025

ORDER

Per Rajesh Kumar, AM:

This appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi [the learned CIT (A)](hereinafter referred to as the "Ld. CIT(A)") dated 28.10.2024 for the AY 2014-15.

2. At the outset, we observe that the assessee was non-compliant before AO as well as before Id. CIT (A). We note that assessment was framed under Section 147 read with section 144 of the Act vide order dated 30.03.2023. Similarly, before the Id. CIT (A), the assessee has not furnished details. Therefore, we deem it fit and proper to restore the issue to the file of the Id. AO in the interest of justice and fair play, so that the issue could be decided on merit afresh after hearing the assessee. Accordingly, we set aside the appeal to the file of the

Learned AO with a direction to decide the same, afresh, after affording reasonable opportunity of hearing to the assessee. The appeal of the assessee is partly allowed for statistical purposes.

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

Order pronounced in the open court on 26.08.2025

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

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 26.08.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna