

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.142/PAT/2025
(Assessment Year: 2017-18)

Rajeev Kumar
37, Taraiya Marhowra Saran
Bihar-841424
(Appellant)

Vs.

ITO Ward, 2(2)
ITO Ward 2(2), Chapra,
Bihar-841424
(Respondent)

PAN No. BLVPK5968C

Assessee by : Shri Abhi Sarkar, 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 22.01.2025 for the AY 2017-18.

2. At the outset, we observe that the assessee was non-compliant with 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 23.12.2019. Similarly, before the Id. CIT (A), the assessee has not furnished details. Therefore in the interest of justice and fair play, we deem it fit and proper to restore the issue to the file of the Id. AO, so that the issue could be decided on merit. Accordingly, we set aside the appeal to the file of the Learned AO with a direction to decide the same,



afresh, after affording reasonable property 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