

assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Id.CIT(A), failing which the Id. CIT(A) shall be at liberty to pass appropriate orders in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes

6. In the result, appeals of the assessee stand partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 01/09/2025.

Sd/-  
**(RAJESH KUMAR)**  
**ACCOUNTANT MEMBER**

sd/-  
**(GEORGE MATHAN)**  
**JUDICIAL MEMBER**

Patna : Dated 01/9/2025  
B.k.Parida, , Sr. PS (OS)

**Copy of the Order forwarded to :**

1. The Appellant : Vishnu Kant Gupta, Baalua Tal, Motihari East Champaran,845401, Bihar
2. The Respondent : Asst. Commissioner of Income Tax, Central Circle, Muzaffarpur
3. The CIT(A)- Patna-3,
4. Pr.CIT-Patna-3
5. DR, ITAT,Patna
6. Guard file.  
//True Copy//

**By order**

Asst.Registrar,  
**Itat, Patna**