

2. Shri A.K.Rastogi, Id AR appeared for the assessee and Shri Rajat Datta, Id CIT DR appeared for the revenue.

3. It was submitted by Id AR that the Assessing Officer had granted the assessee only two days' time to provide the details. It was the submission that notice u/s.142(1) of the Act was issued to the assessee on 3.2.2019 asking to furnish the details on or before 5.12.2019 at 12.46 PM. It was the submission that the details called for ran into 2 to 3 pages and admittedly, the assessee was unable to provide all the details. It was the submission that all the details were provided before the Id CIT(A), who did not consider the details and dismissed the appeal of the assessee. It was the prayer that the issue be restored to the file of the AO for readjudication.

4. In reply, Id CIT DR supported the orders of the Id CIT (A).

5. We have considered the rival submissions. As it is noticed that the assessee has not been provided adequate time to provide the information sought for by the AO in the notice u/s.142(1) of the Act, therefore, in the interest of justice, the issues in this appeals are restored to the file of the AO for readjudication after providing the assessee adequate opportunity of being heard to the assessee. The AO shall give adequate opportunity to the assessee and the assessee is also directed to submit all the evidences to substantiate its claim before the AO.