

assessee. Before us, Id AR prayed for remitting the matter to the file of the Id CIT(A) for readjudication. A perusal of the order of the Id CIT(A) also shows that the Id CIT(A) has provided five times to represent its case. In these circumstances, so as to grant the assessee an opportunity to substantiate his case and considering the contumacious attitude of the assessee, the issues in this appeal are restored to the file of the Id CIT(A) for readjudication subject to the condition that the assessee pays a cost of Rs.10,000/-(Rupees ten thousand only) to "Bihar State Legal Services Authority, Patna" within 60 days from the date of this order. The assessee is also directed to produce the evidences in regard to the claim, as produced before the Tribunal, before the Id CIT(A) for readjudication. .Shall the assessee not pay the cost within the prescribed period, the order of Id CIT(A) is confirmed.

4. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 02/09/2025.

Sd/-
(RAJESH KUMAR)
ACCOUNTANT MEMBER

sd/-
(GEORGE MATHAN)
JUDICIAL MEMBER

Patna : Dated 02/9/2025
B.k.Parida, , Sr. PS (OS)