

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.181/KOL/2025**

(निर्धारण वर्ष /Assessment Year :2015-2016)

<b>Magan Mal Sethia,</b> <b>5 Russel Street,</b> <b>Kolkata-700071</b>	Vs	<b>ITO, Ward-33(1), Kolkata</b>
<b>PAN No. :ALOPS 2055 G</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Miraj D Shah, AR
राजस्व की ओर से /Revenue by	:	Shri Sandeep Lakra, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	08/09/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	08/09/2025

**आदेश / ORDER**

**Per George Mathan, JM:**

This is an appeal filed by the assessee against the order passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 05.12.2024 for the assessment year 2015-2016.

2. It was submitted by the Id AR that the Id. CIT(A) has dismissed the appeal of the assessee without providing any sufficient opportunity of being heard to the assessee. It was the prayer that the matter may be restored to the file of Id. CIT(A) to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate his claim.

3. In reply, Id Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A). It was the submission that the assessee has not produced any evidence either before the Id. Assessing Officer or before the Id. CIT(A).

4. We have considered the rival submissions. As it is noticed from the impugned order the assessee could not substantiate its claim by providing relevant documents before the Id. CIT(A) in appellate proceedings. However, the Id. AR has made a request before the Bench that if the assessee is given one more opportunity to represent its case before the Id. CIT(A), the assessee could be able to provide all the details before the Id. CIT(A) to substantiate its claim. This being so, in the interest of justice, we grant the assessee one more opportunity to substantiate its claim before the Id. CIT(A) by restoring the issues in the appeal to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. The assessee shall cooperate in the readjudication proceeding before the Id.CIT(A) positively.

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

Order dictated and pronounced in the open court on 08/09/2025.

Sd/-  
**(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 08/09/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR, ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata