

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

**ITA No.1159/KOL/2025**

(निर्धारण वर्ष /Assessment Year :2014-2015)

<b>Chanda Shrawan Khetawat,</b> <b>4F, Floor Castle, 74 Lake District</b> <b>Narkel Danga Main Road,</b> <b>Phoolbagan, Kolkata-700054</b>	Vs	<b>ITO, Ward-28(1), Kolkata</b>
<b>PAN No. :AGXPK 6023 E</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Abhishek Bansal, FCA
राजस्व की ओर से /Revenue by	:	Ms. Archana Gupta, Addl.CIT-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 revenue against the order passed by the Id.CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 30.03.2025 for the assessment year 2014-2015.

2. Shri Abhishek Bansal, Id. AR appeared on behalf of the assessee and Ms. Archana Gupta, Sr.DR appeared on behalf of the revenue

3. An adjournment application has been filed by Shri Abhishek Bansal, Id.AR of the assessee seeking adjournment on the ground, which is not plausible, therefore, the adjournment application is rejected and appeal is heard finally.

4. A perusal of the facts of the present shows that the order of the Id.CIT(A) is an ex-parte order. Ld. AR submitted that the issues involved in the appeal of the assessee may be restored to the file of Id.CIT(A) as the relevant documents are required to be examined, however, the Id.AR has

not filed any documentary evidence before us. Therefore, 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