

appear on various dates allowed by the respective authorities. In these circumstances, the ends of justice would meet if the issue is restored to the file of the AO to be re-examined and freshly adjudicated after affording reasonable opportunity to the assessee. Accordingly, the issue in the appeal is restored to the file of the AO.

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

Order dictated and pronounced in the open court on 09/9/2025.

Sd/-

(PRADIP KUMAR CHOUBEY)
Judicial Member

sd/-

(RAJESH KUMAR)
Accountant Member

Kolkata: Dated 09 /09/2025
B.K.Parida, Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : Rootstar Developers Pvt Ltd., 32, Ezra Street, 6th floor, Kolkata
2. The Respondent : Income Tax officer, Ward-4(1), Kolkata
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT,Kolkata
5. DR, ITAT, Kolkata
6. Guard file.
//True Copy//

By order

Asst.Registrar,
Itat, Kolkata