

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, PATNA
(VIRTUAL HEARING AT KOLKATA)

SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

I.T.A. No. 393/Pat/2025
(Assessment Year 2010-11)

Chandra Brothers,

Road No. 6C, Gardanibagh,

Patna - 800002

[PAN: AAHFM9121H]

..... **Appellant**

vs.

Deputy Commissioner of Income Tax,

Circle-4, Patna,

4th Floor, Lok Nayak Bhawan,

Dak Bunglow Road,

Patna - 800001

..... **Respondent**

Appearances by:

Assessee represented by : Sh. Manish Rastogi, Advocate

Department represented by : Sh. Ashwani Kr. Singal, JCIT

Date of concluding the hearing : 29.10.2025

Date of pronouncing the order : 30.10.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER

1. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, vide order dated 13.06.2025.

1.1. In this case, the Ld. AR mentioned has right at the outset, that the assessee could not comply to the notices issued by the Ld. AO due to a communication gap between his tax counsel and himself. It was mentioned that in the absence of an opportunity to present the facts, the Ld. AO took an adverse view in the matter.

1.2 The Ld. AR also mentioned that before the Ld. CIT(A), new facts were presented on which a remand report was duly called from the Ld. AO but barring partial relief being given, the Ld. CIT(A) has largely gone by the findings given by the Ld. AO in the original assessment order. It was prayed that in the interests of substantive justice, the assessee deserves another chance to present the facts before the Ld. AO so that there is no miscarriage of justice. The Ld. AR also pointed out that the specific ground of denial of opportunity has also been taken (Ground No. 5) and again requested that the matter may be remanded to the file of Ld.AO for fresh assessment.

2. We have carefully considered the documents before us and the averments of Ld. AR. While the Ld. DR relied on the orders of authorities below and supported the findings of Ld. CIT(A), it is seen that the impugned issues pertain to the fact findings only and the documents presented before the Ld. CIT(A) have not really been carefully considered fully on their merit by the Ld. AO, while he was preparing the remand report. Accordingly, in the interests of justice and considering the facts and circumstances of the case, we deem it fit to set aside the impugned order and remand this matter back to the file of Ld. AO for fresh assessment, after providing an opportunity of being heard to the assessee.

3. In result, this appeal is allowed for statistical purposes.

Order pronounced on 30.10.2025

Sd/-
(Sonjoy Sarma)
Judicial Member

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 30.10.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. The Appellant
2. The Respondent
3. CIT(A)-
4. CIT-
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches