

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER
आयकर अपील सं/ITA No.2039 & 2040/KOL/2025

(निर्धारण वर्ष / Assessment Year :2020-2021 & 2021-2022)

Soumyadip Digital Pvt. Ltd., 36/4, Prince Golam Md. Shah Rd Kolkata-700033	Vs	ITO(TDS), Ward-3(3), Kolkata
PAN No. :ABBCS 7866 D		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri Manoj Kataruka, AR
राजस्व की ओर से /Revenue by	:	Shri S.B.Chakraborty, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	06/11/2025
घोषणा की तारीख/ Date of Pronouncement	:	06/11/2025

आदेश / O R D E R

Per George Mathan, JM :

These two appeals filed by the assessee are against the order of the Id. Addl/JCIT(A)-1, Mumbai, both dated 13.03.2025 for the assessment year 2020-2021 & 2021-2022.

2. It was submitted by the Id. AR that the assessee could not appear before the Assessing Officer, therefore, the assessee may be given one more opportunity to represent its case before the Id. AO, so that the assessee could be able to provide the details to substantiate its case.

3. In reply, Id. Sr.DR did not raise any serious objection.

4. We have considered the rival submissions. A perusal of the assessment order, clearly shows that the assessee could not furnish the details as asked for during the course of assessment proceedings. During the course of hearing, Id. AR requested for one more opportunity be given to the assessee to substantiate its case before the Id. Assessing Officer. Considering the prayer of the Id. AR, and in the interest of justice, the issues

in both appeals are restored to the file of the Id. AO for readjudication the issues afresh after granting the assessee adequate opportunity of being heard.

5. In the result, both appeals of assessee are *allowed* for statistical purposes.

Order pronounced in the open court on 06/11/2025.

Sd/-
(RAKESH MISHRA)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 06/11/2025

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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata