

IN THE INCOME TAX APPELLATE TRIBUNAL "PATNA" BENCH, PATNA

**BEFORE SHRI DUVVURU RL REDDY, VP
AND
SHRI RAJESH KUMAR, AM**

**ITA No. 381/PAT/2025
(Assessment Year: 2021-22)**

Subodh Sao

C/o Mahavir Khad Bhandar,
Pawapuri More, Pawapuri,
Nalanda, Patna-803111,
Bihar

(Appellant)

Vs.

**ITO Ward 2(3), Biharsharif
Patna, Bihar**

(Respondent)

PAN No. BHBP7220K

Assessee by : Shri Prasoon Kr. AR
Revenue by : Shri Ashwani Kr. Singal, DR

Date of hearing: 26.11.2025
Date of pronouncement: 28.11.2025

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 26.06.2025 for the AY 2021-22.

2. At the outset, the Id. Counsel for the assessee submitted that the assessee could not represent his case fully before both the lower authorities. Therefore, the Id. Counsel for the assessee prayed that the issue may kindly be restored to the file of the Id. AO so that the complete details/ evidences could be filed and issue be decided on merit afresh.
3. The Id. DR on the other hand did not oppose the counsel of the assessee.

4. After hearing the rival contentions and perusing the materials available on record, we find that the ends of justice would be met if the assessee is given one more opportunity before the AO to present his case. Accordingly, we set aside the appeal of the assessee to the file of the Id. AO with a direction to decide the same after affording reasonable opportunity of hearing to the assessee to present his argument/ evidences in his defense. Accordingly, the appeal of the assessee is allowed for statistical purposes.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.11.2025.

Sd/-
(DUVVURU RL REDDY)
(VICE PRESIDENT)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated:28.11.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Patna