

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

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

**ITA No.602/PAT/2024
(Assessment Year: 2017-18)**

DCIT
Jai Prakash Narayan Bhawan,
Patna-800001, Bihar

Vs.

Suresh Prasad
Lakhan Vishwanth,
Jagdeo Path,
Patna, Bihar-800014

(Appellant)

(Respondent)

PAN No. AKTPP7439F

Assessee by : Shri Abhi Sarkar, Adv.
Revenue by : Md. A. H. Chowdhary, CIT (DR)

Date of hearing: 26.11.2025
Date of pronouncement: 28/11/2025

ORDER

Per Duvvuru RL Reddy, VP:

This is an appeal preferred by the Revenue against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 02.08.2024 for the AY 2017-18.

2. At the outset, the Id. CIT DR submitted that the assessee had filed additional evidence before the Ld. CIT(A). The Ld. CIT(A) asked for the remand report from the AO. The remand report was sent to the Ld. CIT(A) but without considering the remand report, the Ld. CIT(A) passed the order by relying on the additional evidence filed by the assessee. Therefore, he pleaded to set aside the order passed by the Ld. CIT(A) and remand the matter back to the file of the AO.



3. On the other hand, the Ld. Counsel for the assessee has submitted that the Ld. CIT(A) has examined the additional evidence filed before him by the assessee but he has not considered the remand report which was sent by the AO. He further submitted that the Ld. CIT(A) has considered all the aspects. Therefore, he pleaded to uphold the order of the Ld. CIT(A).
4. After hearing the rival contentions and perusing the materials available on record, we find that there is no dispute that the assessee filed additional evidence before the Ld. CIT(A) and Ld. CIT(A) called for the remand report but without considering the remand report the Ld. CIT(A) passed the order. Therefore, it is a fit case to set aside and remit the matter back to the file of the AO to examine the additional evidence filed by the assessee and pass speaking order after giving opportunity of being heard to the assessee. Accordingly, the appeal of the Revenue is allowed for statistical purposes.
5. In the result, the appeal of the Revenue is allowed for statistical purposes.

Order pronounced in the open court on 28/11/2025.

Sd/-

(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Patna, Dated: 28.11.2025

Sangita Sinha, Sr.PS

Sd/-

(DUVVURU RL REDDY)
(VICE PRESIDENT)

Copy of the Order forwarded to:

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

BY ORDER,

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

Sr. No.	Particulars	Date	Initials	Person concerned
1	Draft dictated on	27.11.2025		Sr.PS
2	Draft placed before author	27.11.2025		Sr.PS
3	Draft proposed & placed before the second Member			AM
4	Draft discussed/approved by Second Member			AM
5	Approved Draft comes to the Sr.PS/PS			Sr.PS
6	Kept for pronouncement on			Sr.PS
7	File sent to the Bench Clerk			Sr.PS
8	Date on which file goes to the Head Clerk			
9	Date of dispatch of Order			
10	Dictation Sheet is attached herewith	Yes		