

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRIPRADIP KUMAR CHOUBEY, JM**

**ITA No.2332/KOL/2024  
(Assessment Year:2018-19)**

**Indranidevi Institute Education**

Vill-Durgaprasad, P.O.  
Bhanderhati, PS. Dhanikhali,  
Hooghly, West Bengal-712301

**(Appellant)**

**ITO, Ward 23(1)**

Aaykar Bhawan, GT Road,  
Khadina More, PO-Chinsurah,  
Hooghly, West Bengal-712102

**(Respondent)**

**PAN No. AAALI0295B**

**Assessee by** : Shri Ananda Sen &  
Shri Sabyasachi Mondal, ARs  
**Revenue by** : Shri Sanjib Kumar Paul, DR

**Date of hearing:** 19.01.2026

**Date of pronouncement:** 26.02.2026

**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 24.09.2024 for the AY 2018-19.

2. At the outset, the Id. Counsel for the assessee submitted that the assessee could not furnish before the Id. AO the necessary evidences as required by the Id. AO by issuing various notices. Similarly, before the Id. CIT (A) also that the assessee has filed some additional evidences, which were not admitted on the ground that no petition was filed under rule 46A of the I.T. Rules and dismissed the appeal of the assessee. Therefore, the issue may be kindly be restored to the

file of the Id. JAO with a direction to decide the same after affording reasonable opportunity of hearing to the assessee.

3. The Id. DR on the other hand opposed the prayers of the counsel of the assessee.
4. After hearing the rival contentions and perusing the materials available on record, we find that before the Id. AO the assessee has failed to comply to various notices issued and thus, the Id. AO could not decide the issue based upon the evidences/merit. Before the Id. CIT (A) also the Id. CIT (A) rejected the application of the assessee in respect of additional evidences and thus, dismissed the appeal of the assessee. Under these circumstances, we are of the view that the ends of justice will be well served if the appeal is restored to the file of the Id. JAO with a direction to decide the same denovo, after taking into account all the evidences, which the assessee may file before the Id. JAO. Needless to say, that the assessee would be given a reasonable opportunity of hearing before deciding the same.
5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 26.02.2026.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated:26.02.2026

*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, Kolkata