

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA

SHRI RAJESH KUMAR, ACCOUNTANT MEMBER

PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER

**I.T.A. No. 2426/Kol/2025
(Assessment Year 2017-2018)**

M/s Krishnabhakta Griha Nirman Pvt. Ltd.,

C/o M/s Krishnabhakta Griha Nirman Pvt. Ltd.,

7, Chittranjan Avenue, Laha Paint House,

3rd Floor, Kolkata - 700072

[PAN: AADCK3732H]

..... **Appellant**

vs.

ACIT, Circle-1(1), Kolkata,

Aayakar Bhawan, P-7,

Chowringhee Square,

Kolkata - 700069

..... **Respondent**

Appearances by:

Assessee represented by : Siddharth Jhajharia, FCA

Department represented by : Pradip Kumar Biswas, Addl. CIT, Sr. DR

Date of concluding the hearing : 16.02.2026

Date of pronouncing the order : 05.03.2026

ORDER

Per Rajesh Kumar, AM

The present appeal filed by the assessee arises from order dated 21.08.2025 passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals) National Faceless Appeal Centre (NFAC), Delhi [hereafter referred to "the Ld. CIT(A)] for AY 2017-18.

2. At the outset, the Ld. Counsel for the assessee submitted that the Ld. CIT(A) though called for the remand report from the AO and the assessee duly appeared in the remand proceedings but despite that the Ld. CIT(A) restored the issue to the file of the AO. Beside the Ld. Counsel for the

assessee submitted that some new evidences were filed before the Ld. CIT(A) as referred by the Ld. CIT(A) on page No. 6 which were not admitted by the Ld. CIT(A).

3. After hearing the rival submissions and perusing the material available on record, we are inclined to admit these evidences and remand the matter back to the file of ld. CIT(A) to decide all the issues for denovo adjudication after affording a reasonable opportunity of being heard to the assessee and after taking into a remand report from the AO.

4. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced on 05.03.2026

Sd/-
(Pradip Kumar Choubey)
Judicial Member

Sd/-
(Rajesh Kumar)
Accountant Member

Dated: 05.03.2026

AK, Sr. PS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches

