

Chandra Bhushan Roy v. NFAC

ITA 497/PAT/2025

ITAT / Kolkata-Patna e-Court | Order: 22 Jan 2026 | AY 2015-16

01 FACTS OF THE CASE

The first appeal had been dismissed without discussion of the merits; the order also records non-compliance in assessment and appeal proceedings.

02 DISCUSSION BY THE HON'BLE TRIBUNAL

The Tribunal set aside the CIT(A) order and remitted the matter for a further hearing opportunity. It expressly required the taxpayer to cooperate. It did not decide the substantive addition in the taxpayer's favour.

03 JUDICIAL DECISION

Partly allowed for statistical purposes

04 OUTCOME - IN FAVOUR OF

Taxpayer - further hearing opportunity by remand; substantive addition not finally decided in its favour.

05 AKHB REVIEW POINT

Prepare the complete evidence and submissions for the remand hearing. Treat an opportunity to be heard as a procedural remedy rather than a tax exemption.

SOURCE & VERIFICATION

Indexed official order, paragraph 5 and dated first page; no subsequent appeal status verified.

[Read the complete original order \(PDF\)](#)

AI DISCLOSURE

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