



filed his return of income and declared Rs.5,50,000/- as additional income as undisclosed as compared to the income declared under normal procedure.

2.2 Again, a notice under section 143(2) of the Act was issued and during such verification, the AO found that the assessee has been maintaining six bank accounts, wherein, the AO accounted Rs.41,19,32,278/- as undisclosed turnover of the assessee for assessment years 2004-05 to 2010-11. For the assessment year 2004-05 is under consideration now in this appeal, the AO computed Rs.23,08,974/- as income of the assessee.

3. Aggrieved above, an appeal was preferred before the CIT(A). Though it was fixed for hearing, the assessee could not represent before the CIT(A) either in person or through an authorised representative. Having no alternative, CIT(A) dismissed the appeal of the assessee considering the material available on record.

4. Before us, the ld. A/R submitted that the order passed by the ld. CIT(A) is *ex parte* order. The assessee did not get a fair opportunity to defend his case before the first appellate authority which is neither wilful nor intentional. The ld. A/R undertook that in case of remanding the case to the file of the CIT(A) for fresh adjudication, he would look into the matter that the assessee shall represent his case without fail. The ld. DR submitted that the ld. CIT(A) has afforded as many as four adjournments, but, the assessee failed to avail the opportunity to prosecute his case and relied on orders of CIT(A) and the AO.

5. Heard both representatives and perused the material on record. It is observed from the order of the CIT(A) that the assessee remained

absent for four occasions, but, however, he could move applications for adjournments, but in spite of that the adjournment applications considered liberally by the CIT(A), the assessee could not take steps to prosecute his case. Taking into consideration the undertaking offered by the Id. A/R and in order to meet principles of natural justice that one should not be condemned unheard, we are of the view that these appeals should be sent back to the file of CIT(A) for fresh consideration subject to the condition that the assessee shall pay cost of Rs.2,000/- in favour of Prime Minister's Relief Fund and on such payment, the Id. CIT(A) shall proceed with the case by affording opportunity to the assessee.

6. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open Court on March 23<sup>rd</sup>, 2016.

**Sd/-**  
**(P.M. Jagtap)**  
**Accountant Member**

**Sd/-**  
**(S.S. Viswanethra Ravi)**  
**Judicial Member**

*Kolkata, the 23<sup>rd</sup> day of March, 2016*  
*Talukdar/Sr. P.S.(OS)*

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*(3) Commissioner of Income-tax (Appeals), Kolkata*  
*(4) Commissioner of Income Tax, Kolkata*  
*(5) The Departmental Representative, (6) Guard File*

*By order*

*Assistant Registrar,*  
*ITAT, Kolkata Benches, Kolkata*