



*VIII. FOR THAT both the Learned Commissioner of Income Tax (Appeals) – XXXVI as well as the learned assessing officer are wrong in making addition of Rs.9,80,000/- as unexplained cash deposit in bank account.*

*IX. FOR THAT the Learned Commissioner of Income Tax (Appeals) - XXXVI has wrongly upheld the order of the assessing authority in disallowing the expenses as incurred by the appellant and duly shown in his audited books of accounts except a sum of Rs. 1,66,977/- under the head 'bank interest and bank charge' and Rs. 1,70,000/- on adhoc basis under the head 'other expenses'.*

*X. FOR THAT the appellant craves leave to take additional ground/ grounds and / or to amend, to modify, to alter the ground 1 grounds of appeal before or at the time of hearing of this appeal, if necessary.”*

2. None was present on behalf of the Revenue. The Ld. DR has sought for adjournment for each and every case that has been listed before me today by filing one letter mentioning the entire cause list in it in the “SMC” “B” Bench. The reason given is that the Ld. Sr. DR declined to receive files listed for hearing today from the Addl. CIT, Sr. DR, ITAT, Admn. as he was busy in some office work. As I am not convinced with such a reason and as I cannot allow the bench to collapse, I reject the application for adjournment and disposed of the matter ex parte qua the revenue.
3. In this case, none represented the assessee. I have perused the matter. There is a delay of 388 days in filing of the appeal. The assessee has filed a petition for condonation of delay. On perusal of the same, I am convinced that the assessee was prevented by sufficient cause in filing the appeal in time. Therefore, I condone the delay and admit the appeal.
4. I also find that the Ld. CIT(A) has passed an ex parte order as the assessee has not attended at the time of hearing before him. I am convinced that the assessee was prevented by sufficient cause for appearing before the Ld. CIT(A). Hence, this is a fit case for setting aside to the file of the Ld. CIT(A) for fresh adjudication in accordance with law after giving adequate opportunity of being heard to the assessee.
5. In the result, appeal of assessee is allowed for statistical purposes.
6. Order is pronounced in the open court.

**Sd/-**  
(J. Sudhakar Reddy)  
Accountant Member

Dated : 31st January, 2017

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. APPELLANT – Bakkar Sk. Power House Para, Barua, Beldanga, district-Murshidabad-742189.
2. Respondent –ITO, Ward-3, Behrampore, Murshidabad.
3. The CIT(A), Kolkata
4. ACIT , Kolkata.
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.