

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH 'SMC', KOLKATA
[Before Shri P.M. Jagtap, AM]**

**I.T.A. No. 421/Kol/2017
Assessment Year: 2007-08**

Shri Jitendra Kumar Gupta.....Appellant
6, Raja Mahindra Road, Paikpara,
Kolkata - 700 002
[PAN: AHBPG 0088 N]

I.T.O. Ward 41(4) Kolkata.....Respondent
54/1, Rafi Ahmed Kidwai Road,
Kolkata - 700 016

Appearances by:

None appearing on behalf of the Assessee.

Shri Sailen Samaddar, Addl. CIT appearing on behalf of the Revenue.

Date of concluding the hearing : March 21, 2018

Date of pronouncing the order : March 21, 2018

ORDER

PER P.M. JAGTAP, AM

This appeal filed by the assessee is directed against the order of Ld. CIT (Appeals) - 13, Kolkata dated 18.01.2016.

2. The assessee in the present is an individual who is engaged in the business of trading of textile products. The return of income for the year under consideration was filed by him on 29.10.2008 declaring a total income of Rs. 1,49,240/-. In the assessment completed under section 143(3) of the Act vide an order dated 29.12.2009, the total income of the assessee was determined by the A.O. at Rs. 14,63,922/- after making the following additions:

1. Difference in Opening Balance	Rs. 1,94,880/-
2. Undisclosed Purchases	Rs. 4,50,351/-
3. Profit from Undisclosed Purchases	Rs. 24,220/-
4. Unexplained Cash	Rs. 6,45,231/-

3. Against the order passed by the A.O. under section 143(3), an appeal was preferred by the assessee before the Ld. CIT(A) disputing all the additions made by the A.O. to his total income and keeping in view that there was no compliance on the part of the assessee to the notices issued by him fixing the said appeal for hearing from time to time, the Ld. CIT(A) dismissed the appeal of the assessee vide his appellate order dated 18.01.2016 passed ex-parte. Aggrieved by the order of the Ld. CIT(A), the assessee has preferred this appeal before the Tribunal.

4. At the time of hearing fixed today, none has appeared on behalf of the assessee before the Tribunal. However, the non-compliance before the Ld. CIT(A) is explained by the assessee in writing by submitting that none of the notices issued by the Ld. CIT(A) fixing the hearing of appeal from time to time was received by him. The assessee has also submitted that even the impugned order passed by the Ld. CIT(A) ex-parte on 18.01.2016 was not received by him and he came to know about the same only after receiving a letter from the Assessing Officer on 17.02.2017 informing about the attachment of his bank account for recovery of outstanding demand. Keeping in view these submissions made by the assessee, I am satisfied that there was a sufficient cause for the non-appearance of the assessee before the Ld. CIT(A) when his appeal was fixed for hearing. I accordingly set aside the impugned order passed by the Ld. CIT(A) ex-parte and remit the matter back to the Ld. CIT(A) for disposing of the appeal of the assessee afresh after giving a proper and sufficient opportunity of being heard to the assessee. The assessee is also

directed to make due compliance before the Ld. CIT(A) so as to enable to him to dispose of the appeal expeditiously.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order Pronounced in the Open Court on 21st March, 2018.

Sd/-
(P.M. Jagtap)
ACCOUNTANT MEMBER

Dated: 21/03/2018
Biswajit, Sr. PS

Copy of order forwarded to:

1. Shri Jitendra Kumar Gupta, 6, Raja Manindra Road, Paikpara, Kolkata – 700 002.
2. ITO Ward 41(4), 54/1, Rafi Ahmed Kidwai Road, Kolkata – 700 016.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. P.S. / H.O.O.
ITAT, Kolkata