

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH (A), KOLKATA**

**[Before Shri P.M. Jagtap, AM and Mrs. Madhumita Roy, JM]**

**I.T.A. No. 282/Kol/2017**  
Assessment Year: 2010-11

**Dr. Milan Kumar Chakrabarti.....Appellant**  
**C/o. S.L. Kochar, Advocate,**  
**86, Canning Street,**  
**Kolkata - 700 001**

**D.C.I.T, CIRCLE 22, Kolkata.....Respondent**  
**54/1, Rafi Ahmed Kidwai Road,**  
**Kolkata - 700 016.**  
**[PAN: ACSPC 6685 M]**

**Appearances by:**

*Shri Anil Kochar, Advocate appearing on behalf of the Assessee.*  
*Shri Sallong Yaden, Addl. CIT appearing on behalf of the Revenue.*

Date of concluding the hearing : May 22, 2018

Date of pronouncing the order : May 24, 2018

**ORDER**

**Per P.M. Jagtap, AM**

This appeal filed by the assessee is directed against the order of Ld. CIT (Appeals) - 6, Kolkata dated 19.12.2016 passed ex-parte dismissing the appeal of the assessee.

2. The assessee in the present case is a doctor who is engaged in medical profession. The return of income for the year under consideration was filed by him on 27.07.2010 declaring a total income of Rs. 27,11,454/-. The said return was initially processed by the A.O. u/s 143(1) on 29.03.2011. The assessment however was subsequently reopened by the A.O. and a notice under section 148 was issued by him after recording the reasons. During the year under consideration, a sum of Rs. 22,40,000/- was credited by the assessee to his capital account. During the course of reassessment proceedings

before the A.O., it was explained by the assessee that the said amount was remitted from U.K. out of his accumulated past savings. Since this explanation of the assessee was not supported by any documentary evidence, the A.O. rejected the same and made an addition of Rs. 22,40,000/- to the total income of the assessee. He also made a further addition of Rs. 89,646/- by way of disallowance u/s 14A and determining the total income of the assessee at Rs. 50,41,100/- in the assessment completed u/s 147/143(3) vide an order dated 27.03.2015.

3. Against the order passed by the A.O. u/s 147/143(3), an appeal was preferred by the assessee before the Ld. CIT(A) challenging the validity of the said assessment as well as disputing both the additions made therein by the A.O. Since there was no compliance on the part of the assessee to the notices issued by the Ld. CIT(A) fixing the said appeal of the assessee for hearing from time to time, the Ld. CIT(A) dismissed the same vide his appellate order dated 19.12.2016 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 before the Tribunal, the learned counsel for the assessee has not pressed the issue relating to the validity of the assessment made by the A.O. u/s 147/143(3) as raised in ground no 2. The same is accordingly dismissed as not pressed.

5. As regards the other preliminary issue raised in ground no 1 challenging the action of the Ld. CIT(A) in dismissing the appeal of the assessee vide his impugned order passed ex-parte, the learned

counsel for the assessee has contended that the documentary evidence to support and substantiate his explanation regarding foreign remittance of Rs. 22,40,000/- was not available with the assessee at the relevant time and since the assessee was in the process of collecting the same, he could not comply with the notices issued by the Ld. CIT(A) fixing the appeal for hearing from time to time. He has contended that the assessee now has gathered the documentary evidence and urged that the matter may be sent back to the A.O. for giving an opportunity to the assessee to explain his case by filing the said documentary evidence. Although the learned DR has not raised any objection for sending the matter back to the A.O. in the facts and circumstances of the case, he has contended that non-compliant attitude of the assessee, who is a doctor, to the notices issued by the Ld. CIT(A) fixing his appeal for hearing on as many as six occasions shows a very negligent and casual approach. He has contended that the assessee deserves to be punished by imposing some cost for such approach. We find ourselves in agreement with this contention of the learned DR. We accordingly impose a cost of Rs. 5,000/- on the assessee for the non-compliant and non-cooperative approach shown during the course of appellate proceedings before the Ld. CIT(A) resulting into ex-parte order and direct the assessee to pay the said cost to Prime Minister's Relief Fund. Subject to the said payment, the impugned order of the Ld. CIT(A) passed ex-parte is set aside and the matter is restored to the file of the A.O. for deciding the issues relating to the two additions made to the total income of the assessee afresh after giving the assessee one more opportunity of being heard.

**6. In the result, the appeal of the assessee is treated as partly allowed for statistical purpose.**

Order Pronounced in the Open Court on 24<sup>th</sup> May, 2018.

Sd/-  
(Mrs. Madhumita Roy)  
JUDICIAL MEMBER

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

**Dated: 24/05/2018**

Biswajit, Sr. PS

Copy of order forwarded to:

1. Dr. Milan Kumar Chakrabarti, C/o. S.L. Kochar, Advocate, 86, Canning Street, Kolkata – 700 001.
2. DCIT, Circle 22, 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