

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

**I.T.A. No. 336/Kol/2018**  
Assessment Year: 2009-10

**Sant Kumar Singh Yadav.....Appellant**  
**C/o. Subash Agarwal & Associates,**  
**Siddha Gibson, 1, Gibson Lane,**  
**Suite 231, 2<sup>nd</sup> Floor,**  
**[PAN: ANTPS 8494 A]**

**ACIT CIR 27 Kolkata.....Respondent**  
**Bamboo Villa,**  
**169, AJC Bose Road,**  
**Kolkata - 700 014.**

**Appearances by:**

*Shri Subash Agarwal, Advocate appearing on behalf of the Assessee.*  
*Shri S.M. Das, Addl. CIT appearing on behalf of the Revenue.*

Date of concluding the hearing : May 17, 2018

Date of pronouncing the order : May 17, 2018

**ORDER**

This appeal filed by the assessee is directed against the order of Ld. CIT (Appeals) - 19, Kolkata dated 19.12.2017 passed ex-parte whereby he dismissed the appeal of the assessee.

2. The assessee in the present case is an individual who filed his return of income for the year under consideration on 30.06.2009 declaring a total income of Rs. 14,55,281/- under the head salary, house property and other sources. In the assessment completed under section 143(3) vide an order dated 25.03.2011, the total income of the assessee was determined by the A.O. at Rs. 18,15,730/- after making the following additions:

1. Perquisite under section 17(2) of the Act	Rs. 17,386/-
2. Disallowance of interest under section 24(b)	Rs. 2,06,945/-
3. Undisclosed interest income	Rs. 74,610/-

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) challenging all the three additions made by the A.O. and since 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 same vide his appellate order dated 19.05.2007 passed ex-parte. Aggrieved by the order of the Ld. CIT(A), the assessee has preferred this appeal before the Tribunal.

4. I have heard the arguments of both the sides and also perused the relevant material on record. In support of the assessee's case on the preliminary issue raised in this appeal challenging the impugned order passed by the Ld. CIT(A) ex-parte, the learned counsel for the assessee has contended 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 from time to time. In this regard, he has filed an affidavit of the assessee giving the reasons for non-appearance before the Ld. CIT(A) as under:

*"1. That I being aggrieved with the assessment order dated 23.12.2011 filed appeal before the Ld. CIT(A).*

*2. That the said appeal was dismissed by the Ld. CIT(A) by passing an ex-parte order due to non appearance of anyone on the dates fixed for hearing before the Ld. CIT(A).*

*3. That Surana Naveen Vikash & Co. (Chartered Accountants) were engaged in the instant matter to appear before the Ld. CIT(A) and we were under the bonafide belief that proper compliances were made from their end.*

*4. That after receipt of the order of Ld. CIT(A) on 09.02.2018, it came to my knowledge that no compliance was made by them.*

*5. That I give an undertaking that proper compliances shall be made in case the above mentioned case is sent back to the file of the Ld. CIT(A)."*

5. Keeping in view the assertions made by the assessee in his affidavit on oath, I am satisfied that there was a sufficient cause for the non-appearance of the assessee before the Ld. CIT(A) and even the learned DR has not raised any contention to dispute this position. I, therefore, set aside the impugned order passed by the Ld. CIT(A) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit after giving one more opportunity to the assessee of being heard. As undertaken in the affidavit, the assessee shall make due compliance before the Ld. CIT(A) and extend full cooperation in order to enable the Ld. CIT(A) to dispose of the appeal expeditiously.

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

Order Pronounced in the Open Court on 17<sup>th</sup> May, 2018.

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

**Dated: 17/05/2018**

Biswajit, Sr. PS

Copy of order forwarded to:

1. Sant Kumar Singh Yadav, C/o. Subash Agarwal & Associates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata – 700 069.
2. ACIT CIR 27, Bamboo Villa, 169, AJC Bose Road, Kolkata – 700 014.
3. The CIT(A)
4. The CIT

5. DR

True Copy,

By order,

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