

*IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "D" KOLKATA*

Before **Shri P.M.Jagtap, Accountant Member** and  
**Shri S.S.Godara, Judicial Member**

**ITA No.1757/Kol/2017**  
Assessment Year:2008-09

Sri Sambhu Nath Kesari, 31, Mukhram Kanoria Road, Howrah-711101 [PAN No.AKYPK 6722 H]	बनाम / V/s.	Income Tax Officer, Ward- 47(3), 3, Government Place (W), 1 <sup>st</sup> Floor, Kolkata-001
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri S.M. Surana, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri A. Bhattacharya, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	25-07-2018
घोषणा की तारीख/Date of Pronouncement	29-08-2018

**आदेश /O R D E R**

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2008-09 arises against the Commissioner of Income Tax (Appeals)-14, Kolkata's *ex parte* order dated 31.05.2017, passed in case No.132/CIT(A)-14/Wd-47(3)/2015-16 u/s 144 r.w.s. 147 of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. The assessee's sole substantive ground pleaded in the instant appeal is that the CIT(A) has erred in upholding the Assessing Officer's action adding cash deposits in his proprietary concern M/s Kedar Nath Trading Co. bank account involving gross figure of ₹11,62,76,874/- estimated @ 8% of the profit coming to ₹93,02,150/-. Suffice to say, we find that the CIT(A)'s order has been passed *ex parte*. It nowhere

deals with merits of the issue followed by the detailed adjudication u/s. 250(6) of the Act. Coupled with this, we find that there is not even a single finding in CIT(A)'s order under challenge passed ex parte as to whether or not the relevant hearing notice actually stood served on the taxpayer whose address has remained the same right from assessment order upto the instant second appeal proceedings. We thus set aside the assessee's above sole issue back to the CIT(A) for afresh adjudication on merits after affording effective opportunity of hearing.

3. This assessee's appeal is accepted for statistical purposes.

Order pronounced in open court on 29/08/2018

Sd/-  
(लेखा सदस्य)  
(P.M.Jagtap)  
Accountant Member

Sd/-  
(न्यायिक सदस्य)  
(S.S.Godara)  
Judicial Member

\*Dkp-Sr.PS

दिनांक:- 29/08/2018 कोलकाता / Kolkata

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Sri Sambhu Nath Kesari, 31, Mukhram Kanoria Road  
Howrah-711101
2. प्रत्यर्थी/Respondent-ITO Ward-47(3), 3, Govt. Place (W), 1<sup>st</sup> Floor, Kolkata-001
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary,  
Head of Office/DDO  
आयकर अपीलीय अधिकरण,  
कोलकाता