

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA**

**(Before Sri J. Sudhakar Reddy, Accountant Member & Sri Aby T. Varkey, Judicial Member)**

**ITA No. 1474/Kol/2018**  
Assessment Year: 2011-12

**Anandi Kanta Santra.....Appellant**  
**Sri Ratan Guha, Advocate**  
**At Kshudiram Nagar**  
**Midnapore**  
**Dist. Paschim Medinipur**  
**PIN-721101**  
**[PAN : AZIPS 2813 G]**

**Principal Commissioner of Income Tax, Circle-3, Kolkata.....Respondent**

**Appearances by:**

*Shri Anikesh Banerjee, Advocate, appeared on behalf of the assessee.*

*Shri Sanker Halder, Addl. CIT Sr. D/R, appearing on behalf of the Revenue.*

Date of concluding the hearing : November 13<sup>th</sup>, 2018

Date of pronouncing the order : November 28<sup>th</sup>, 2018

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This appeal filed by the revenue is directed against the order of the Learned Commissioner of Income Tax -11, Kolkata, (hereinafter the "ld.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), for the Assessment Year 2011-12.

2. The assessee is an individual and derives the income from a partnership firm. The Assessing Officer passed a best judgment order u/s 144 of the Act, on 29/03/2014, on the ground that the assessee has not co-operated during the course of assessment proceedings. On appeal, the ld. First Appellate Authority, took on record the profit and loss account filed by the assessee and the balance sheet of the assessee. The ld. CIT(A), disbelieved the contents of these documents as an afterthought and dismissed the appeal of the assessee.

3. After hearing rival contention, we are of the considered opinion that the ld. CIT(A) should have sent these documents and explanations filed by the assessee to the Assessing Officer for a remand report, instead of summarily rejecting the evidence as an afterthought. Thus, we set aside this issue to the file of the Assessing Officer, for fresh

adjudication, in accordance with law, on the grounds of natural justice. The Assessing Officer is directed to give the assessee adequate opportunity of being heard and thereafter dispose off the case, in accordance with law.

4. In the result, appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 28<sup>th</sup> day of November, 2018.***

Sd/-  
**[Aby T. Varkey]**  
 Judicial Member

Dated : 28.11.2018  
 {SC SPS}

Sd/-  
**[J. Sudhakar Reddy]**  
 Accountant Member

*Copy of the order forwarded to:*

**1. Anandi Kanta Santra  
 Sri Ratan Guha, Advocate  
 At Kshudiram Nagar  
 Midnapore  
 Dist. Paschim Medinipur  
 PIN-721101**

**2. Principal Commissioner of Income Tax, Circle-3, Kolkata**

3. CIT(A)-  
 4. CIT- ,  
 5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
 By order

Assistant Registrar  
 ITAT, Kolkata Benches