

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “D”, KOLKATA
BEFORE SH. P.M.JAGTAP, VICE PRESIDENT &
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.1804/KOL/2018
(ASSESSMENT YEAR-2014 -15)**

Santanu Roy, 54(17/C) West Dhangarpara Road, South Kalia Nibas, Barrackpore, 24 Parkanas (N), Kolkata-700122. PAN-AILPR1067R	vs	ACIT, Circle-63, Kolkata.
(Appellant)		(Respondent)
Appellant by		Sh. T.K.Sen, Adv.
Respondent by		Sh. B.Das, Sr.DR
Date of Hearing		12.12.2018
Date of Pronouncement		19.12.2018

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the assessee against the order dated 13.06.2018 passed by CIT(A)-19, Kolkata for AY 2014-15.

2. Heard both parties and perused the material available on record. The assessee is an individual derives income from salary. The assessee declared his total income of Rs.21,51,810/- which was revised to Rs.21,80,300/-. The AO found that the assessee earned gross salary in U.S.A to the extent of 39,347.95\$. A show cause notice was issued to the assessee why the said amount could not be taken as salary earned from U.S.A. instead of Rs.10,75,152/- as per Form No.16. For non-explanation, the AO determined the income of the assessee at Rs.35,35,868/- vide his order dated 09.12.2016 passed u/s 144 of the Income Tax Act, 1961 (in short “Act”). It was submitted by the Ld.AR that there was no opportunity for the assessee to prosecute the grounds raised and passed by the AO u/s 144 of the Act before the CIT(A) and it was decided ex-parte. Taking into consideration the submissions of the Ld.AR & Ld.DR and as discussed above and in the interest of justice, there was no explanation

before the AO in assessment proceedings, we remand the matter back to the AO for his fresh consideration. The assessee or his authorized representative shall appear before the AO to take notice for speedy disposal of the assessment proceedings. Therefore, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 19.12.2018.

Sd/-

**(P.M.JAGTAP)
VICE PRESIDENT**

Date:- 19.12.2018

Amit Kumar

Copy forwarded to:

1. Appellant- Santanu Roy, 54(17/C) West Dhangarpara Road, South Kalia Nibas, Barrackpore, 24 Parkanas (N), Kolkata-700122.
2. Respondent- ACIT, Circle-63, Kolkata.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

Sd/-

**(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

By order

AR/H.O.O
ITAT, KOLKATA