

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

(Before Sri S.S. Godara, Judicial Member)

ITA No. 881/Kol/2018
Assessment Year: 2014-15

Rajani Agarwal.....Appellant
9A, Shreedhar Roy Road
Tiljala
Kolkata-700 039
[PAN : AQRPA 0252 F]

Vs.

Income Tax Officer, Wd.-25(3), Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Radhe Shyam, CIT D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : December 31st, 2018

Date of pronouncing the order : 31/12/ 2018

ORDER

Per S.S. Godara, JM :-

This assessee's appeal for Assessment Year 2014-15 arises against Commissioner of Income Tax (Appeals)-7, Kolkata's order dated 17/10/2017 passed in case No. 186/CIT(A)-7/Kol/Wd-25(3)/16-17, confirming the Assessing Officer's action addition u/s. 56(2)(vii) of the Act and unexplained cash credits.

2. Case called twice. None appeared at assessee's behest. The assessee has already been sent a notice by RPAD on 08/10/2018. She is accordingly proceeded *ex-parte*. Her instant appeal is not taken up for adjudication on merits.

3. The assessee's twin substantive grounds raised in the instant appeal challenges the correctness of both the lower authorities action adding amounts of Rs.12,55,000/- u/s56(2)(vii) and unexplained cash credits; respectively.

4. A perusal of the instant case file reveals that the CIT(A) has passed this order *ex-parte* whilst confirming the Assessing Officer's action on merits in para 7 of his lower appellate order. I find that there is no averment in the CIT(A)'s order about actual service of notice. Learned lower authority's case is that the assessee did not put in

appearance despite the fact that it had resorted to affixation of the hearing notice. He has thereafter confirmed both the impugned additions on merits.

Learned CIT D/R fails to dispute that the CIT(A)'s adjudication on merits has not discussed even the basic facts of the two issue followed by a detailed adjudication u/s 250(6) of the Act.

5. I therefore restore the instant lis back to the CIT(A) for fresh adjudication in accordance with law on merits.

6. This assessee's appeal is allowed for statistical purposes in above terms.

Kolkata, the 31st day of December, 2018.

Sd/-

[S.S. Godara]

Judicial Member

Dated : 31.12.2018

{SC SPS}

Copy of the order forwarded to:

1. Rajani Agarwal

9A, Shreedhar Roy Road

Tiljala

Kolkata-700 039

2. Income Tax Officer, Wd.-25(3), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar

ITAT, Kolkata Benches

