

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

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &  
SH.S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.2202/KOL/2017  
(ASSESSMENT YEAR-2010-11)**

Samir Kumar Dey, Maheshpur, Sugandhya, Dist.-Hooghly-712102. PAN-ADAPD0133G	<b>vs</b>	ITO, Ward-24(1), Hooghly-712101.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>	Sh. K.M.Roy, FCA	
<b>Respondent by</b>	Sh.C.J.Singh, Sr.DR	
<b>Date of Hearing</b>	29.11.2018	
<b>Date of Pronouncement</b>	13.02.2019	

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

This appeal filed by the assessee against the order dated 15.02.2017 passed by CIT(A)-6, Kolkata u/s 263/143(3) of the Income Tax Act, 1961 (in short "Act") for AY 2010-11.

2. This appeal filed with a delay of 168 days and we find the reasons stated by the Ld.AR in the affidavit are bonafide and really prevented the appellant-assessee to file this appeal in time. Therefore, delay of 168 days are condoned.

3. Heard both parties and perused the material available on record. It is noted from the record that the assessee raised as many grounds involving assumption of jurisdiction u/s 263 and the addition involving on account of sundry creditors and unexplained investment before the CIT(A). But, however, no representation whatsoever was made in the first appellate proceedings in support of the claim of the assessee. It is clear from para 5.2

and 6.2 of the impugned order which clearly shows that the assessee could not file any submissions in support of its claim. Therefore, taking into consideration the facts and circumstances of the case and in the interest of justice and submissions of Ld.AR & Ld.DR, we deem it proper to remand the matter to the file of CIT(A) for his fresh jurisdiction. The assessee is liberty to file evidences, if any, in support of his contention. The assessee shall co-operate in the first appellate proceedings for a speedy disposal of this appeal. Thus, Grounds raised by the assessee are allowed for statistical purposes.

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

**Order pronounced in the open court on 13.02.2019.**

**Sd/-**

**(J.SUDHAKAR REDDY)  
ACCOUNTANT MEMBER**

**Sd/-**

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

*Date:- 13.02.2019*

*\*Amit Kumar\**

Copy forwarded to:

1. Appellant- Samir Kumar Dey, Maheshpur, Sugandhya, Dist.-Hooghly-712102.
2. Respondent- ITO, Ward-24(1), Hooghly-712101.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

By order

**AR/H.O.O  
ITAT, KOLKATA**