

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

Before **Shri S.S, Godara, Judicial Member**

ITA No.1544/Kol/2018 Assessment Year:2014-15
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Srgovind Singh 70/84A, S,.C. Chatterjee Street, Konnagar, Hooghly-711235 [PAN No.AIRPS 9923 P]	<u>बनाम</u> / V/s.	Income Tax Officer, Ward-23(3), Aayakar Bhawan, G.T. Road, Khadina More, Chinsurah, Hooghly-712101
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri S.K. Taberez (Staff of Sameer D & Associates)
प्रत्यर्थी की ओर से/By Respondent	Shri C.J. Sinigh, JCIT, SR-DR
सुनवाई की तारीख/Date of Hearing	25-02-2019
घोषणा की तारीख/Date of Pronouncement	28-02-2019

आदेश /O R D E R

This assessee's appeal for assessment year 2014-15, arises against the Commissioner of Income-tax (Appeals)-6, Kolkata's order dated 17.04.2018 passed in case No.cita,Kol-6/10168/2016-17, involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. It emerges at the outset that the assessee's instant appeal suffers from one day's delay in filing. Learned Departmental Representative is fair enough in not disputing assessee's condonation plea during the course of hearing. I therefore condone the impugned one day's delay in filing of instant appeal. The instant appeal is now taken up for hearing.

3. Coming merits, I notice that the both the lower authorities have added assessee's income from undisclosed source involving varying sums of ₹98,600/-,

₹13.05 lac, ₹2.87 lac, ₹1,14,636, ₹11.42 lac, ₹2,20,072, & ₹1,17,080/- under seven corresponding heads. It further transpires that CIT(A) has passed his lower appellate order ex parte after fixing the appeal for hearing on 09.02.2018, 20.03.2018 and 16.04.2018. The assessee admittedly appeared on the first day only. There is no material on record which suggests that CIT(A) had issued / actually served the relevant notice of hearing on the last date i.e. 16.04.2018. Coupled with this, I find that he has simply confirmed the Assessing Officer's action making various addition(s) in para-4 without touching upon the relevant facts followed by a detailed discussion as contemplated sec. 250(6) of the Act. I therefore deem it appropriate to restore this instant lis back to the CIT(A) for afresh adjudication as per law after affording three effective opportunities of hearing to the taxpayer.

4. This assessee's appeal is accepted for statistical purposes in above terms.

Order pronounced in open court on 28/02/2019

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

Kolkata,

*Dkp/Sr.PS

दिनांक:- 28/02/2019 कोलकाता

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

1. अपीलार्थी/Appellant-Srgovind Singh, 70/84A, S.C Chatterjee St. Konnagar, Hooghly, 711235
2. प्रत्यर्थी/Respondent-ITO Ward-23(3), Aayakar Bhawan, G.T. Road, Khadina More, Chinsurah, Hooghly-712101
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,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।