

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

Before Shri P.M. Jagtap, Vice-President (KZ)

**I.T.A. No. 2450/KOL/2018
Assessment Year: 2015-2016**

Ruma Roy,.....Appellant
93, Sarat Chattgerjee Road,
Chatterjeehat, Howrah-711 302
[PAN: ADKPR 3263 K]

-Vs.-

Assistant Commissioner of Income Tax,.....Respondent
Circle-48, Kolkata,
3, Government Place (West),
Kolkata-700 001

Appearances by:

Shri Indranil Das, C.A., for the Appellant
Shri P.K. Mondal, Addl. CIT, Sr. D.R., for the Respondent

Date of concluding the hearing : April 02, 2019
Date of pronouncing the order : April 02, 2019

O R D E R

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-14, Kolkata dated 25.09.2018 passed ex-parte, whereby he dismissed the appeal of the assessee for non-prosecution.

2. The assessee in the present case is an individual, who is engaged in the business of running a Gas Agency. The return of income for the year under consideration was filed by her on 25.09.2015 declaring a total income of Rs.13,25,840/-. In the assessment completed under section 143(3) vide an order dated 26.12.2017, the total income of the assessee

was determined by the Assessing Officer at Rs.25,07,760/- after making two additions of Rs.1,97,810/- and Rs.9,84,110/- on account of unexplained expenditure and unexplained cash credit under section 68 respectively.

3. Against the order passed by the Assessing Officer under section 143(3), an appeal was filed by the assessee before the Id. CIT(Appeals) and since there was no compliance on the part of the assessee to the notices issued by him fixing the said appeal for hearing from time to time, the Id. CIT(Appeals) dismissed the appeal of the assessee for non-prosecution vide his appellate order dated 25.09.2018. Aggrieved by the order of the Id. CIT(Appeals), the assessee has preferred this appeal before the Tribunal.

4. I have heard the arguments of both the sides and also perused the relevant material available on record. The Id. Counsel for the assessee has submitted that both the notices of hearing fixed on 21.08.2018 and 24.09.2018 were sent by the Id. CIT(Appeals) to the assessee at the address given in Permanent Account No. and not to the address given by the assessee in Form No. 35 for sending the notices. He has submitted that the address given in PAN was the old address which the assessee has already left and since the notices sent by the Id. CIT(Appeals) to the said address could not be received by the assessee, the same could not be complied with. Keeping in view the submissions made by the Id. Counsel for the assessee, I am satisfied that there was a sufficient cause for the non-compliance on the part of the assessee before the Id. CIT(Appeals). I accordingly set aside the impugned order passed by the Id. CIT(Appeals) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit after giving the assessee proper and sufficient opportunity of being heard. As undertaken by the Id. Counsel for the assessee, the assessee shall get her old address changed in PAN.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open Court on April 02, 2019.

**Sd/-
(P.M. Jagtap)
Vice-President (KZ)**

Kolkata, the 2nd day of April, 2019

- Copies to :*
- (1) ***Smt. Ruma Roy,
93, Sarat Chattgerjee Road,
Chatterjeehat, Howrah-711 302***
 - (2) ***Assistant Commissioner of Income Tax,
Circle-48, Kolkata, 3, Government Place (West),
Kolkata-700 001***
 - (3) ***Commissioner of Income Tax (Appeals)-14, Kolkata,***
 - (4) ***Commissioner of Income Tax- ,***
 - (5) ***The Departmental Representative***
 - (6) ***Guard File***

By order

***Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata***

Laha/Sr. P.S.