

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

**Before Shri P.M. Jagtap, Vice-President**

**I.T.A. No. 1881/KOL/2019  
Assessment Year: 2014-2015**

**Sandip Arora,.....Appellant**  
**582/8, Matunga Kamal Kunj,**  
**Jame Jamshed Road, Matunga,**  
**Mumbai-400019, Maharashtra**  
**[PAN: ACNPA0672R]**

**-Vs.-**

**Income Tax Officer,.....Respondent**  
**Ward-45(2), Kolkata,**  
**3, Government Place (West),**  
**Kolkata-700001**

**Appearances by:**

*Smt. Lata Gotel, ACA, for the Appellant*

*Shri Jayanta Khanra, JCIT, Sr. D.R., for the Respondent*

Date of concluding the hearing : December 16, 2019

Date of pronouncing the order : January 08, 2020

**O R D E R**

This appeal filed by the assessee is directed against the order of Id. Commissioner of Income Tax (Appeals)-13, Kolkata dated 10.06.2019 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 filed his return of income for the year under consideration on 01.12.2015 declaring total income of Rs.3,38,530/-. In the assessment completed under section 143(3) vide an order dated 19.12.2016, the total income of the assessee was determined by the Assessing Officer at Rs.10,17,395/- after making an addition of Rs.6,78,865/- on account of peak credit balance.

3. Against the order passed by the Assessing Officer under section 143(3), an appeal was preferred by the assessee before the Id.

CIT(Appeals) and since there was no satisfactory compliance on the part of the assessee to the notices issued by him fixing the said appeal for hearing from time to time, the ld. CIT(Appeals) dismissed the appeal of the assessee for non-prosecution vide his appellate order dated 10.06.2019 passed ex-parte. Aggrieved by the order of the ld. 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. As submitted by the ld. Counsel for the assessee, a written submission was filed by the assessee through 'e-mail' during the course of appellate proceedings before the ld. CIT(Appeals), but the ld. CIT(Appeals) dismissed the appeal of the assessee without taking into consideration the said submission. Moreover, the ld. CIT(Appeals) as per the provisions of sub-section (6) of section 250 was required to dispose of the appeal of the assessee vide an order in writing stating the points for determination, the decision thereon and the reasons for the decision. It is observed that the impugned order passed by the ld. CIT(Appeals) does not comply with these requirements. I, therefore, consider it fair and proper and in the interest of justice to set aside the impugned order passed by the ld. CIT(Appeals) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit in accordance with law after taking into consideration the written submission filed by the assessee and after giving one more opportunity of being heard to the assessee.

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

Order pronounced in the open Court on January 08, 2020.

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

**Kolkata, the 8<sup>th</sup> day of January, 2020**

- Copies to :
- (1) **Shri Sandip Arora,**  
**582/8, Matunga Kamal Kunj,**  
**Jame Jamshed Road, Matunga,**  
**Mumbai-400019, Maharashtra**
  - (2) **Income Tax Officer,**  
**Ward-45(2), Kolkata, 3, Government Place (West),**  
**Kolkata-700001**
  - (3) *Commissioner of Income Tax (Appeals)-13, Kolkata;*
  - (4) *Commissioner of Income Tax- , Kolkata*
  - (5) *The Departmental Representative*
  - (6) *Guard File*

*By order*

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

**Laha/Sr. P.S.**