

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA 'B(SMC)' BENCH, KOLKATA****Before Shri Satbeer Singh Godara, Judicial Member****I.T.A. No. 2451/KOL/2019**
Assessment Year: 2010-2011
I.T.A. No. 2452/KOL/2019
Assessment Year: 2013-2014**Barun Kumar Pramanik,.....Appellant**
C/o. Gaurav Mathur, Advocate,
1B, Nando Mallick Lane,
Jhunjhunwala House, Kolkata-700006
[PAN:AKDPP4511E]**-Vs.-****Deputy Commissioner of Income Tax,.....Respondent**
Circle-22, Kolkata,
54/1, Rafi Ahmed Kidwai Road, Kolkata-700016**Appearances by:***None, for the Appellant**Smt. Ranu Biswas, Addl. CIT, for the Respondent*Date of concluding the hearing : January 28, 2020
Date of pronouncing the order : January 31 , 2020**O R D E R**

1. These two assessee's appeals for assessment years 2010-11 and 2013-14 arise against the CIT(A), 6, Kolkata's orders dated 24-12-2018 passed in case nos. CIT(A),Kol-6/10190/2017-18 involving proceedings u/s 144/147 of the Income-tax Act, 1961 (in short 'Act').

None appears at the assessee's behest. Accordingly, it is proceeded ex parte.

2. For the reasons stated in the assessee's condition petition dt. 15-11-2019 explaining drop delay in filing the appeal and on account of non rebuttal of said solemn averments from the revenue side, I

condone the foregoing delay as neither intentional nor bonafide but on account of circumstances beyond assessee's control.

3. Coming to merits, it emerges that both the lower authorities have made the impugned unexplained investment addition of Rs. 29,69,262/- regarding purchase of immovable property. Learned lower authorities appear to have proceeded on the basis of the relevant information coming from the ADSR, Behala u/s. 133(6) of the Act. Case file suggests that the learned CIT(A)'s order has been passed ex parte without dealing with merits the issue(s) raised therein in compliance of section 250(6) of the Act requiring framing of points of determination followed a detailed adjudication. I, therefore, deem it appropriate to restore the assessee's instant sole substantive grievance to the CIT(A) for afresh adjudication within three effective opportunities of hearing. I order accordingly.

4. Same order to follow in assessee's later appeal ITA No. 2452/Kol/2019 as well as keeping in mind similarity on facts as well as condonation petition.

5. These two assessee's appeals are allowed for statistical purposes.

Order pronounced in the Court on 31 -01-2020

Sd/-
(Satbeer Singh Godara)
Judicial Member

Kolkata, the 31st day of January, 2020

- Copies to :
- (1) **Barun Kumar Pramanik,
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 - (2) **Deputy Commissioner of Income Tax,
Circle-22, Kolkata,
54/1, Rafi Ahmed Kidwai Road, Kolkata-700016**
 - (3) *Commissioner of Income Tax (Appeals)-6, 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*

***PP/Sr. P.S.**