

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH '(SMC)', KOLKATA
[Before Shri P.M. Jagtap, Vice President (KZ)]

I.T.A. No. 2667/Kol/2019
Assessment Year: 2013-14

Snehangshu Bhattacharyya.....*Appellant*
C/o. S.N. Ghosh & Associates, Advocates,
"SEBEN BROTHERS LODGE", P.O. Buroshibtala,
P.S. Chinsurah, Hooghly - 712 105.
[PAN: AKJPB 5376 R]

Vs

ITO, Ward - 1(1), Burdwan.....*Respondent*
Kachari Road, Court Compound,
Barddhaman.

Appearances by:

None appearing on behalf of the Assessee.

Shri Baijnath Singh, JCIT, Sr. DR appearing on behalf of the Revenue.

Date of concluding the hearing : February 18, 2020

Date of pronouncing the order : February 18, 2020

ORDER

This appeal filed by the assessee is directed against the order of Ld. CIT(A) - Burdwan dated 03.12.2019 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 is engaged in the business of mobile recharging. The return of income for the year under consideration was filed by him on 31.10.2013 declaring a total income of Rs. 8,69,470/-. In the assessment completed u/s 143(3), the total income of the assessee was determined by the AO at Rs. 19,25,067/- after making inter alia an addition of Rs. 10,48,950/- on account of the alleged unexplained investment made by the assessee in the purchase of land.

3. Against the order passed by the AO u/s 143(3), an appeal was preferred by the assessee before the Ld. CIT(A) 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 Ld. CIT(A) dismissed the appeal of the assessee for non-prosecution vide his appellate order dated 03.12.2019 passed ex-parte. Aggrieved by the order of the Ld. CIT(A), the assessee has preferred this appeal before the Tribunal.

4. At the time of hearing fixed in this case today, none has appeared on behalf of the assessee. The Ld. DR however has fairly pointed out that the appeal of the assessee was dismissed by the Ld. CIT(A) vide his impugned order passed ex-parte for non-prosecution without going into the merit of the case. As per the provisions of sub-section (6) of section 250, the Ld. CIT(A) 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(A) does not comply with these requirements. I, therefore, set aside the impugned order passed by the Ld. CIT(A) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit.

5. In the result, the appeal of the assessee is allowed for statistical purpose.

Order Pronounced in the Open Court on 18th February, 2020.

Sd/-
(P.M. JAGTAP)
VICE PRESIDENT

Dated: 18/02/2020
Biswajit, Sr. PS

Copy of order forwarded to:

1. Snehangshu Bhattacharyya, C/o. S.N. Ghosh & Associates, Advocates, SEBEN BROTHERS LODGE, P.O. Buroshibtala, Chinsurah, Hooghly – 712 105.
2. ITO, Ward – 1(1), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar / H.O.O.
ITAT, Kolkata