

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC"**  
**(Virtual Court Hearing), BENCH KOLKATA**

**Before Shri Sanjay Garg, Judicial Member**

**I.T.A. No.256/Kol/2020**  
Assessment Year: 2010-11

**M/s Rupnarayanpur Supply Agency.....Appellant**  
**Simanta Pally,**  
**P.O:- Rupnarayanpur,**  
**Dist:- Paschim Bardhaman-713369.**  
**[PAN: AAJFR9918F]**

vs.

**ITO, Ward-2(3), Asansol .....Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Shri Jayanta Khanra, JCIT, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : July 08, 2021

Date of pronouncing the order : July 08, 2021

**ORDER**

The present appeal has been preferred by the assessee for the assessment year 2010-11 against the order dated 09.12.2019 of the Commissioner of Income Tax(Appeals), Asansol (hereinafter referred to as the 'CIT(A)').

2. The case was fixed for hearing, no one was appeared on behalf of the assessee despite notice. Therefore, I proceed to adjudicate the present appeal after hearing the ld. DR.

3. The assessee in this appeal has taken the following grounds of appeal:

*"1. That, the appellate order passed by Ld. Commissioner of Income tax (Appeals), is arbitrary, erroneous and hence bad in law.*

*2. That, Ld. Commissioner of Income tax (Appeals), has deleted additions on Account of un-accounted purchases to the extent of Rs.4,10,400/- out of Rs. 18,47,834/- on the basis of remand report of Ld. A.O; Ward - 2(3), Asansol and the Appellant cannot submit the comment on the said remand report due to his prolonged illness, being intimated to Ld. C.I.T(A).*

*In fact, the said remand report of Ld. A.O is erroneous and not on full proof, since, Ld. A.O. has not verified the claims of the assessee from the customers concerned viz,*

*Bikash Ghosh, Bipad Taran Ghosh and the Bankers viz. United Commercial Bank, Kulti, Ranitala Branch, A/C No:- 04080100012132, United Commercial Bank, Chitra Building Branch, A/C No:- 07820210000069 United Commercial Bank, Kulti, Ranitala Branch A/C No:- 4080200000478 and I.O.C Ltd. by issuing notice U/S 133(6) of I.T. Act 1961 / 131(1) of I. T. Act, 1961.*

*The Appellant has submitted adjournment petition on health ground before Ld. C.I.T (A) and being requested to fix up the date on 2<sup>nd</sup> week of December for enabling him to submit comment on remand report.*

*But, Ld. A.O has passed the order on 9<sup>th</sup> December 2019 without fixing up any date of hearing.*

*Hence, the order is unjustified illegal and is against the principal of natural justice and law, and the order is ought to be cancelled.*

*And;*

*3. That, the Appellant Firm craves leave to amend, alter, modify and substitute all of the above grounds.”*

4. A perusal of the above grounds of appeal reveals that the only issue raised by the assessee in this appeal is that he has not been given adequate and proper opportunity by the CIT(A) to put forth his explanation. It has been pleaded in the grounds related to the additions made by the Assessing Officer on account of unaccounted purchases, that the ld. CIT(A) had called upon remand report from the Assessing Officer in this respect. However, in the remand report, the Assessing Officer did not properly verify the claims of the assessee from the concerned parties. It has been pleaded that the assessee had filed an adjournment application before the ld. CIT(A) on the health grounds and for enabling the assessee to submit his objections and comments on the remand report of the Assessing Officer. It has been further pleaded that the ld. CIT(A) did not give opportunity to the assessee to file his objections and comments against the remand report and passed the impugned order.

5. Considering the above pleadings/grounds of appeal, in my view, the interest of justice will be well-served if the assessee is given an opportunity to file his comments/objections against the remand report and further explanations/evidences, if any, in support of his claim. The impugned order of the CIT(A) is accordingly set aside and the matter is restored to the file of CIT(A) for decision afresh after giving proper

opportunity to the assessee as discussed above. The appeal of the assessee is treated as allowed for statistical purposes.

6. In the result, the appeal of the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 08.07.2021.

Sd/-  
**[Sanjay Garg]**  
**Judicial Member**

Dated: 08.07.2020.

RS

*Copy of the order forwarded to:*

1. M/s Rupnarayanpur Supply Agency
2. ITO, Ward-2(3), Asansol
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Sr.PS/D.D.O, Kolkata Benches