

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

(Before Sri Sanjay Garg, Judicial Member)

**I.T.A. No. 511/Kol/2021
Assessment Year: 2015-16**

Sukomal Sarkar.....Appellant
[PAN: ALAPS 7014 B]

Vs.

PCIT-9, Kolkata.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Sandip Sengupta, Addl. CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : January 31st, 2022
Date of pronouncing the order : January 31st, 2022

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the Assessment Order dated 08.09.2021 passed u/s 144 r.w.s. 263 of the Income Tax Act, 1961 (hereinafter the 'Act') for AY 2015-16.

2. No one has put in appearance on behalf of the assessee despite issue of notice. However, an application for adjournment has been received which is vague and therefore rejected.

3. At the outset, the ld. D/R has brought to my notice that a perusal of Form 36 and perusal of grounds of appeal reveals that the present appeal has been preferred by the assessee against the Assessment Order dated 08.09.2021. The appeal against the Assessment Order, as per law, lies before the ld. Commissioner of Income Tax (Appeals) and not before this Tribunal, this being a second appellate authority. Therefore, the present appeal does not lie before this Tribunal. The same is, therefore dismissed being not admissible on the ground of jurisdiction.

4. In the result, the appeal of the assessee stands dismissed.

Order is pronounced in the open court on 31.01.2022.

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 31.01.2022

Bidhan (P.S.)

Copy of the order forwarded to:

1. **Sukomal Sarkar, 44/2/3, Jheel Road, Paul Bazar, West Bengal, 700 075.**
2. **PCIT-9, Kolkata.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Senior Pvt. Secy./DDO/H.O.O.
ITAT, Kolkata Benches,
Kolkata