

IN THE INCOME TAX APPELLATE TRIBUNAL
“RANCHI BENCH, RANCHI
VIRTUAL HEARING AT KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member

I.T.A. Nos.5,6&7/Ran/2022
Assessment Years: 2013-14, 2014-15 & 2015-16

Sumita Singh..... Appellant
Rajput Bhawan, dhansar,
Dhanbad-828106,
Jharkhand.
[PAN: AIEPS3454J]

vs.

ITO, Ward-2(2), Dhanbad..... Respondent

Appearances by:

Shri M. K. Choudhary, Adv., appeared on behalf of the appellant.

Shri Pranob Kumar Koley, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 01, 2023

Date of pronouncing the order : April 28 , 2023

ORDER

Per Sanjay Garg, Judicial Member:

The captioned appeals have been preferred by the assessee against the separate orders dated 30.10.2021, 26.11.2021 of the National Faceless Appeal Centre [hereinafter referred to as the ‘CIT(A)’] passed u/s 250 of the Income Tax Act (hereinafter referred to as the ‘Act’). Since all the appeals pertain to the same assessee and identical issues are involved, hence, these have heard together and are being disposed of by this common order. The appeal in ITA No.5/Ran/2022 for assessment year 2013-14 is taken as lead case for the purpose of narration of facts.

2. The assessee in this appeal is aggrieved by the action of the Assessing Officer in estimating the agriculture income of the assessee at Rs.50,000/- as against the claim of agriculture income of

Rs.5,65,450/- and thereby assessing the remaining amount of Rs.5,15,450/- as income from other sources.

3. At the outset, the ld. Counsel for the assessee has invited our attention to the impugned order of the CIT(A) to submit that the same is an ex parte order. The ld. Counsel has further submitted that the CIT(A) has dismissed the appeal of the assessee stating that the assessee has preferred the appeal against rectification order dated 07.02.2020 passed by the Assessing Officer u/s 154 of the Act, whereas, the assessee was supposed to file the appeal against the order dated 20.12.2019 passed by the Assessing Officer u/s 143(3) of the Act. The ld. Counsel in this respect has submitted that in fact no demand was raised by the Assessing Officer while computing the income of the assessee vide order dated 20.12.2019 passed u/s 143(3) of the Act. That the demand was raised against the assessee pursuant to the order passed u/s 154 of the Act. Therefore, a bona fide error has occurred while furnishing appeal form no.35 before the CIT(A) which were a rectifiable mistake. The ld. CIT(A) was supposed to give an opportunity to the assessee to rectify the above mistake. Further, the ld. Counsel for the assessee has submitted that the impugned order of the CIT(A) is an ex parte order and that the assessee may be given an opportunity to present her case before the CIT(A).

4. The ld. DR, on the other hand, has relied upon the order of the lower authorities.

5. We have considered the rival contentions. In our view, the interest of justice will be well-served if the assessee is given an opportunity to present her case before the CIT(A). It is directed that the ld. CIT(A) will give opportunity to the assessee to rectify the

mistake in furnishing Form no.35 and thereby considering the appeal of the assessee if the same has been preferred against the assessment order dated 20.12.2019 and thereafter the ld. CIT(A) will give proper opportunity to the assessee to furnish the necessary documents and to present her case and thereafter to decide the appeal of the assessee in accordance with law.

6. Since the facts and issues involved in other two appeals are identical, hence, our directions given above will mutatis mutandis apply to all the captioned appeals.

7. In the result, all the captioned appeals of the assessee are allowed for statistical purposes.

Kolkata, the 28th April, 2023.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated: 28.04.2023.

RS

Copy of the order forwarded to:

1. Sumita Singh
2. ITO, Ward-2(2), Dhanbad
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches