

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष**  
**Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member**

**I.T.A. No.437/Kol/2022**  
**Assessment Year: 2011-12**

**Akhilesh Singh.....Appellant**  
**268, G.T. Road, Narayani**  
**Complex, 1<sup>st</sup> Floor, Liluah,**  
**Howrah-711204.**  
**[PAN: AKUPS0920P]**

**vs.**

**ITO, Ward-13(4), Kolkata..... Respondent**

**Appearances by:**

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.  
Shri Vijay Kumar, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : April 27, 2023

Date of pronouncing the order : April 28, 2023

**आदेश / ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 04.10.2018 of the Commissioner of Income Tax (Appeals)-5, Kolkata [hereinafter referred to as the 'CIT(A)'] passed in Appeal No.N218/CIT(A)/Wd-13(4)/16-17/Kol u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The assessee in this appeal is aggrieved by the action of the lower authorities in making addition of Rs.34,65,000/- on account of cash found deposited in the bank account of the assessee.

3. At the outset, the ld. Counsel for the assessee has invited our attention the impugned assessment order passed u/s 144/147 of the

Act to submit that the same is an ex parte order. The Id. Counsel has further invited our attention to the impugned order of the CIT(A) to submit that the same is also an ex parte order. The Id. Counsel has also brought our attention to the affidavit filed by the assessee, wherein, he has deposed that he had engaged one Shri Suraj Mondal, Advocate, to represent his case before the Assessing Officer. However, the said counsel did not appear before the Assessing Officer resulting into the ex parte assessment order. Further that the assessee did not receive any notice of hearing from the CIT(A). It was only on 15.01.2022 that the assessee came to the knowledge of passing of impugned order of the CIT(A). Further, there was breakout of Covid pandemic and the Hon'ble Supreme Court extended the period of limitation upto May, 2022. However, the assessee was suffering from ailments from post Covid effect and was undergoing treatment. The appeal was, therefore, filed on 29.07.2022. It has, therefore, been requested by the assessee that the delay, if any, in filing the present appeal be condoned and the assessee may also be allowed to present his case before the Assessing Officer.

4. The Id. DR, on the other hand, has relied upon the finding of the lower authorities.

5. We have considered the above contentions of the assessee and we are of the view that the interest of justice will be well-served if the assessee is given an opportunity to present his case before the Assessing Officer. Therefore, the delay in filing the appeal before this Tribunal is hereby condoned. The impugned order of the CIT(A) is set aside and the matter is restored to the file of the Assessing Officer for de novo assessment on this issue. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present his case.

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

**Kolkata, the 28<sup>th</sup> April, 2023.**

Sd/-  
[गिरीश अग्रवाल /Girish Agrawal]  
लेखा सदस्य/Accountant Member

Sd/-  
[संजय गर्ग /Sanjay Garg]  
न्यायिक सदस्य/Judicial Member

Dated: 28.04.2023.

RS

*Copy of the order forwarded to:*

1. Akhilesh Singh
2. ITO, Ward-13(4), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches