

IN THE INCOME TAX APPELLATE TRIBUNAL
“GUWAHATI BENCH, GUWAHATI
VIRTUAL HEARING AT 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.63/GTY/2022
Assessment Year: 2017-18

S.B. Traders..... Appellant
C/o Sri Suresh Jajodia,
Beldarpa, Tura,
West Garo Hills,
Meghalaya-794001.
[PAN: ADEFS3980L]

vs.

ACIT, Circle-Bongaigaon, Bongaigaon..... Respondent

Appearances by:

Shri Sanjay Mody, FCA, appeared on behalf of the appellant.

Shri N. T. Sherpa, JCIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : June 07, 2023

Date of pronouncing the order : June 07, 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 04.11.2022 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The assessee in this appeal has contested the addition of Rs.5,96,822/- made by the Assessing Officer on the basis of alleged peak credit balance in the bank account of the assessee on 06.12.17 and further addition of Rs.21,22,000/- on account of currency

deposited in the bank account of the assessee during demonetization period.

3. At the outset, the ld. Counsel for the assessee has invited our attention the impugned order of the CIT(A) to submit that the same is an ex parte order. The ld. Counsel has further submitted that though the ld. CIT(A) in the impugned order has mentioned that the notices for the date of hearing was sent to the assessee through speed post, however, the assessee did not receive any speed post/letter from the CIT(A). The assessee has also placed reliance upon the certificate issued by the postal department that no such speed post/letter was ever delivered at the address of the assessee. The ld. Counsel for the assessee has further invited our attention to the impugned assessment order to submit that the same is also an ex parte order. He has submitted that the assessee being a small trader was not aware of the nitty-gritty of the income tax proceedings. He therefore has submitted that the assessee may be given an opportunity to present his case before the Assessing Officer.

4. In view of the above submission of the assessee, in our view, the interests of justice will be well-served, if the assessee is given an opportunity to present its case before the Assessing Officer. Accordingly, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the Assessing Officer for decision afresh. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present its case.

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

Kolkata, the 7th June, 2023.

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

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

Dated: 07.06.2023.

RS

Copy of the order forwarded to:

1. S.B. Traders
2. ACIT, Circle-Bongaigaon, Bongaigaon
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches