

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'एसएमसी', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.726/Kol/2023
Assessment year: 2013-14

Pradeep Kumar Garg and Sons (HUF)Appellant
36A, Sahitya Parisad Street,
Kolkata-700006.
[PAN: AADHP1723J]

vs.

ITO, Ward-37(3), Kolkata.....Respondent

Appearances by:

Shri Amit Agarwal, AR, appeared on behalf of the appellant.

Shri Jitendra Kantilal Surti, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : September 06, 2023

Date of pronouncing the order : November 28, 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 27.05.2023 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').

2. The assessee in this appeal has agitated the confirmation of addition of Rs.42,52,750/- made by the Assessing Officer taking the long-term capital gain as undisclosed income of the assessee u/s 68 of the Act.

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 though the assessee has filed an adjournment application before the CIT(A), however, the same has escaped attention of the ld. CIT(A) resulting in passing of the ex parte order.

4. Considering the above submissions of the assessee, in our view, interests of justice will be well-served if the assessee is given an opportunity to present his case before the CIT(A). In view of this, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A). Needless to say that the ld. CIT(A) will given proper opportunity to the assessee to present his case.

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

Kolkata, the 28th November, 2023.

Sd/-

[डॉक्टर मनीष बोरड /Dr. Manish Borad]

लेखा सदस्य /Accountant Member

Sd/-

[संजय गर्ग /Sanjay Garg]

न्यायिक सदस्य /Judicial Member

Dated: 28.11.2023.

RS

Copy of the order forwarded to:

1 Pradeep Kumar Garg and Sons (HUF)

2. ITO, Ward-37(3), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches