

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'A', KOLKATA

[Before Shri Sonjoy Sarma, Judicial Member &
Shri Girish Agrawal, Accountant Member]

I.T.A. Nos. 984 to 986/Kol/2023
Assessment Year : 2011-12 to 2012-13

Alok Agarwaol	vs	DCIT, Circle-10(1), Kolkata
PAN: AGSPA 0659 B		
Appellant		Respondent

Date of Hearing	22.01.2024
Date of Pronouncement	23.01.2024
For the Assessee	None
For the Revenue	Shri Subhendu Datta, Sr. DR

ORDER

Per Sonjoy Sarma, JM:

The captioned appeals are filed by the assessee directed against separate orders dated 23.01.2023, 28.02.2019 and 24.11.2022 respectively by Id. CIT(A), NFAC arising out of different assessment and penalty order passed by the Id. AO.

2. At the outset, we notice that there is a delay of 238, 177 & 1602 days in filing the captioned appeal on the part of assessee. In this regard, the assessee has filed petition stating the reasons behind such delay and prayed before the bench to condone the delay by admitting the appeals filed by the assessee. We after perusing the petition filed by the assessee in this regard and are convinced that assessee was prevented by sufficient cause from filing the appeal in time. Hence the delay is condoned and all the appeals are admitted for adjudication.

3. At the time of hearing no one turned up before the bench although registry has issued notice from time to time to the assessee and in absence of any representation from the ends of assessee we have no other alternative but to decide the appeal ex-parte against the assessee with the assistance of ld. DR.

4. The assessee has raised various grounds of appeal in all the appeals. However, on perusal of records, we notice that the main grievance of the assessee is that the ld. CIT(A) has passed the impugned orders in all the appeals as ex-parte order against the assessee and nothing has been dealt on merit except reiterating the assessment order on the disallowance and addition made by the AO. The assessee could not get any opportunity to file submission and other relevant details as assessee was not aware of the pendency of the cases before the ld. CIT(A). Thus the assessee referring to the grounds of appeal praying before the bench that grounds raised in the instant appeal may be restored to ld. CIT(A) for adjudication afresh after providing reasonable opportunity of being heard to the assessee.

5. We have perused the records placed before us going through the grounds raised by the assessee find that ld. CIT(A) has failed to appreciate the materials on record and passed the impugned order ex-parte. On perusal of the impugned order, we notice that grounds raised by the assessee has merits and while passing the impugned orders by the ld. CIT(A) merely reproduce the grounds

raised by the assessee and the decision part finding has been given only reiterating the assessment order passed by the ld. AO. As in the instant case, assessee could not able to file necessary details as well as submission at the time of hearing before ld. CIT(A). Under these given facts and circumstances, we restore the matter in the instant appeals to the file of ld. CIT(A) for adjudicating afresh by passing a speaking order after considering the submission made by the assessee for which reasonable opportunity of being heard should be provided. The assessee is also directed to remain vigilant to file necessary documents in support of its grounds of appeal and should not take any further adjournment unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee there is no compliance before the ld. CIT(A) then the ld. CIT(A) can proceed to pass appropriate order/orders in accordance with law.

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

Order pronounced in the open court on 23.01.2024

Sd/-

Sd/-

(Girish Agrawal)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 23.01.2024
Biswajit, Sr. PS

ITA Nos. 984 to 986/Kol/2023
AY: 2011-12 to 2012-13
Alok Agarwaol

Copy of the order forwarded to:

1. Appellant – Alok Agarwaol, Flat No. 501, D-Wing, Vishal CHSL
Sir MV Road, Andheri East, Mumbai-400069.
2. Respondent – DCIT, Circle-10(1), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata