

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

[Before Dr. Manish Borad, Accountant Member &
Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 1214/Kol/2023
Assessment Year : 2017-18

Harish Agarwal	vs	ITO, Ward-40(4), Kolkata
PAN: AOAPA 9130 K		
Appellant		Respondent

Date of Hearing	29.02.2024
Date of Pronouncement	01.03.2024
For the Assessee	Shri Siddharth Agarwal, AR
For the Revenue	Shri P.P. Barman, Addl. CIT

ORDER

Per Sonjoy Sarma, JM:

This appeal of the assessee for the assessment year 2017-18 is directed against the order dated 14.09.2023 passed by the Id. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the Id. CIT(A)'].

2. At the outset, Id. Counsel for the assessee submitted that the order of the Id. CIT(A) is decided against the assessee and nothing has been dealt on merits except reiterating assessment order on the disallowances/additions made by the Id. AO. The assessee could not get any opportunity to file its submissions and other relevant details. Thus, the assessee referring to grounds of the appeal, it has prayed that grounds raised in the instant appeal may be restored to the file of Id. CIT(A) for adjudicating afresh after providing reasonable opportunity of

being heard and also allow to furnish such supporting documents in order to substantiate its claim by calling a remand report from the AO.

3. Per contra, ld. DR was fair enough not to oppose this request of the ld. counsel for the assessee.

4. We have heard the rival contentions and perused the records placed before us. On perusal of the impugned order, we noticed that the instant ground raised by the assessee has merit as in the impugned order, ld. CIT(A) merely reproducing the grounds of appeal raised by the assessee and the decision part, finding has been given only reiterating the assessment order passed by the ld. AO, as the assessee in the instant case could not able to file necessary supported documents as well as proper submissions at the time of hearing before the ld. CIT(A) and it is decided against the assessee. Under these given facts and circumstances, we restore the matter in the instant appeal to the file of ld. CIT(A) for adjudicating afresh to pass a speaking order after considering the submission made by the assessee after giving reasonable opportunity of being heard. The assessee also directed to remain vigilant and 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 the order in accordance with law. The ld. CIT(A) also directed to call a remand report from the AO in case of assessee to file any supporting documents before him in order to substantiate its claim.

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

Order pronounced in the open court on 01.03.2024.

Sd/-

Sd/-

(Dr. Manish Borad)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 01.03.2024

Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- Harish Agarwal, C/o. Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2nd Floor, Kolkata-700069.
2. Respondent – ITO, Ward-40(4), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata