

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.746/Kol/2023
Assessment Year : 2014-15

Raju Adhikary.....Appellant
Kandua, Sankrail
Sankrail Howrah,
W.B – 711302.
[PAN: AFBPA4648C]

vs.

ITO, Ward-46(1), Kolkata..... Respondent

Appearances by:

Shri Miraj D Shah, AR, appeared on behalf of the appellant.

Shri Umakant Dhruapati, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 14, 2024

Date of pronouncing the order : March 14, 2024

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 29.05.2023 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. 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 ld. CIT(A) has dismissed the appeal of the assessee for want of prosecution. That the ld. CIT(A) has not discussed the case on merits. The ld. Counsel has further submitted that in fact the assessee has duly uploaded written submissions on the Income Tax Portal, however, the ld. CIT(A) failed to consider the written submissions filed by the assessee and wrongly dismissed the appeal for want of prosecution. The

ld. Counsel in this respect has relied upon a copy of online acknowledgement. The ld. Counsel has, therefore, submitted that the matter may be restored to the file of the CIT(A) for deciding the appeal of the assessee on merits.

3. At this stage, the ld. DR has submitted that even before the Assessing Officer, certain compliances were not made by the assessee. That the matter may be restored to the file of the Assessing Officer for proper appreciation of facts and issues involved.

4. Considering the above submissions of the ld. DR, 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. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present his case.

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

Kolkata, the 14th March, 2024.

Sd/-

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

Sd/-

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

Dated: 14.03.2024.

RS

Copy of the order forwarded to:

1. Raju Adhikary
2. ITO, Ward-46(1), Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches