

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

Before Shri Sanjay Garg, Judicial Member and Shri Sanjay Awasthi, Accountant Member

I.T.A. No.448/Kol/2024
Assessment Year: 2017-18

Ananda Sarkar.....Appellant
Gobindapur Bazar,
Babla Gobindapur,
Santipur, Nadia,
W.B - 741404.
[PAN:AUFPS5924C]

vs.

ACIT, Circle-41, Nadia..... Respondent

Appearances by:

Shri Anil Kochar, Advocate, appeared on behalf of the appellant.

Shri Prabhakar Prakash Ranjan, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : May 20, 2024

Date of pronouncing the order : May 30, 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 29.08.2023 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. There is a delay of 128 days in filing the present appeal. A separate application for condonation of delay has been filed, which is duly supported by an affidavit of Shir Ananda Sarkar, the assessee herein. Considering the submissions made in the affidavit, the delay in filing the appeal is hereby condoned.

3. At the outset, the ld. counsel for the assessee has invited our attention to the impugned assessment order to submit that the same is an ex parte assessment order. The assessee in his affidavit has

submitted that the assessee did not have access to e-proceedings of the Income Tax portal resulting into non-compliances of the statutory notices issued by the Assessing Officer. The Assessing Officer, therefore, made the addition of Rs.1.85 crore on account of unexplained deposits in the bank account of the assessee u/s 69A of the Act. The assessee thereafter filed appeal before the CIT(A), however, inadvertently, uploaded a different assessment order along with the appeal. That though, the assessee had duly raised cross-objection agitating the impugned addition made by the Assessing Officer and also furnished the documents, however, the ld. CIT(A) noted that the cross-objection and the submission made by the assessee and even documents furnished by the assessee did not match with the assessment order uploaded on the e-portal. The ld. counsel for the assessee has submitted that as pleaded earlier, the assessee was not much conversant with the process of e-proceedings and inadvertent mistake has happened in uploading the assessment order in the appellate proceedings before the CIT(A). That the ld. CIT(A), under the circumstances, dismissed the appeal of the assessee. The ld. counsel, therefore, has submitted that the assessee may be given an opportunity to present his case and explain the source of the bank deposits before the Assessing Officer. That the assessee will duly comply with the notices issued by the Assessing Officer.

4. The ld. DR, on the other hand, has relied upon the findings of the lower authorities.

5. Considering the rival submissions, 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. In view of this, 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 assessee will duly comply with the notices issued by the Assessing Officer and furnish the requisite details as and when called for by the Assessing Officer.

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

Kolkata, the 30th May, 2024.

Sd/-

[Sanjay Awasthi]

लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]

न्यायिक सदस्य/Judicial Member

Dated: 30.05.2024.

RS

Copy of the order forwarded to:

1. Ananda Sarkar
2. ACIT, Circle-41, Nadia
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches