

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, KOLKATA

डॉ. मनीष बोरड, लेखा सदस्य

के समक्ष

Before

Dr. Manish Borad, Accountant Member

I.T.A. No.945/KOL/2024

Assessment Year: 2013-14

M/s. Blueprint Commercial Pvt. Ltd. Appellant
(PAN: AADCB6287A)

Vs.

Income Tax Officer,
Ward-5(1), Kolkata. Respondent

Appearances by:

No one appeared for Appellant.

Shri P. P. Barman, Addl. CIT, DR appeared for Respondent.

Date of concluding the hearing : 15.07.2024

Date of pronouncing the order : 22.07.2024

ORDER

This appeal filed by the assessee pertaining to the Assessment Year (in short “AY”) 2013-14 is directed against the order passed u/s 250 of the Income Tax Act, 1961 in short the “Act”) by Ld. Commissioner of Income-tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [in short Ld. “CIT(A)”] dated 13.07.2023 arising out of the assessment order u/s 147 r.w.s. 144 of the Act by ITO, Ward-5(1), Kolkata dated 28.09.2021.

2. Registry has informed that the appeal of the assessee is time barred by 231 days and an application for condonation of delay has been placed in file and on perusal of the same indicates that the said delay has arisen on account of careless approach of the Accountant who was entrusted with the work of handling

accounts and income tax matters. I, therefore, in the interest of justice condone the delay and admit the appeal for adjudication.

3. When the case was called for hearing, none appeared on behalf of the assessee, I however, proceed to adjudicate the appeal with the assistance of Ld. CIT, DR. The Ld. CIT, DR submitted that the only issue relates to the addition u/s. 68 of the Act for unexplained cash credit of Rs. 15,00,000/-. The assessee failed to explain Ld. AO about the alleged receipt and before Ld. CIT(A) assessee failed to make proper compliance, therefore, the impugned addition needs to be confirmed.

4. I have heard Ld. DR and perused the material available on record. I notice that assessee is aggrieved with the addition of Rs.15,00,000/- made u/s. 68 of the Act. But, when the matter was carried before the Ld. CIT(A), there was no appearance on behalf of the assessee. I note that the Ld. CIT(A) issued two notices fixing the date of hearing some of which fell within the Covid restriction period and also the notices were sent through e-mail ID which apparently were not received by the assessee. Even the assessee has raised the legal issue also challenging the reopening of the assessment on the ground that it does not have any bank account with the Yes Bank as was alleged by the Ld. AO and, therefore, the reopening proceeding itself deserves to be quashed. I further note that Ld. CIT(A) has not dealt with the merits of the case and has summarily dismissed the appeal observing as follows:

“7. During the appellate proceedings, the appellant has only submitted submission in the form of ‘Statement of Facts’. After that neither he has replied to hearing notices nor submitted any documentary evidence/information to prove his side. Sufficient and adequate opportunities were afforded to the appellant as indicated at table at page no. 1 and 2. No reply whatsoever has been submitted by the

appellant. It can be safely presumed that the appellant is not interested in pursuing his appeal. Therefore, the undersigned sees no reason to interfere with the orders of the Assessing officer. Thus, the appeal raised by the appellant is dismissed.”

5. I, therefore, considering the circumstances faced by the assessee which prevented it to appear before the Ld. CIT(A) and in the interest of justice and fair play set aside the impugned order of the Ld. CIT(A) and restore the matter to his file for fresh adjudication who shall afford reasonable opportunity of being heard to the assessee. The assessee is also given liberty to file necessary documents in support of his contention before the Ld. CIT(A), who after considering the same will pass a speaking order. Assessee is also directed not to take any unnecessary adjournment without the proper cause.

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

Order is pronounced in the open court on 22nd July, 2024.

Sd/-

[Dr. Manish Borad]
Accountant Member

Dated: 22nd July, 2024

J.D. Sr. PS.

Copy of the order forwarded to:

1. Appellant – **M/s. Blueprint Commercial Pvt. Ltd., 284/B, Bipin Bihari Ganguly Street, Ground Floor, Kolkata-700012.**
2. Respondent – ITO, Ward-5(1), Kolkata
3. CIT(A), NFAC, Delhi
4. CIT-
5. Departmental Representative
6. Guard File.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata