

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

Before Shri Sanjay Garg, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.316/Kol/2024
Assessment Years: 2017-18

Putul Biswas.....Appellant
Bagula Ashrampara,
P.O. Bagula, Nadia
W.B – 741502.
[PAN: AEGPB7395R]

vs.

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

Appearances by:

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

Shri Subhro Das, Addl. CIT-Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : July 10, 2024

Date of pronouncing the order : July 22, 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 07.12.2023 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 14 days in filing the present appeal. A separate application for condonation of delay has been filed, which is duly supported by an affidavit of the assessee. 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 brought our attention to the assessment order to submit that the Assessing Officer has not given proper and adequate opportunity to the assessee to furnish the necessary details and evidences proving the source of the deposits in the bank account of the assessee. The ld. counsel has

submitted that the earlier notices sent by the Assessing Officer were not received by the assessee, however, the final show-cause notice dated 10.12.2019 issued by the Assessing Officer was received by the assessee. However, the time period for furnishing the necessary details given by the Assessing Officer vide the aforesaid notice dated 10.12.2019 was very short. He, in this respect, has invited our attention to the e-Proceedings downloaded from the Income Tax portal, wherein, the date of issue of notice has been mentioned as 10.12.2019 and the due date for submission has been mentioned as 13.12.2019. The ld. counsel has submitted that since the time period was very short, the assessee could submit partial details/information in response to the show-cause notice issued by the Assessing Officer resulting into the impugned additions. He has further submitted that even the assessee did not receive any notice from the ld. CIT(A) in physical form. That the notice of hearing was served by the ld. CIT(A) allegedly through email, however, the said email was not accessed by the assessee as the email-id given was of some other person who did not inform the assessee about the same. The ld. counsel has submitted that the assessee has a fair case on merit and the assessee may be given an opportunity to present her case before the Assessing Officer by furnishing necessary details.

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

5. Considering the aforesaid submissions of the ld. AR and also considering that a very short period was given to the assessee by the Assessing Officer to furnish the necessary details and further that the order of the ld. CIT(A) is an ex parte order, in our view, the interests of justice will be well-served if the assessee is given an opportunity to present her 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 deciding the issue afresh on merits. Needless to say that the Assessing Officer will give proper opportunity to the assessee to present her case.

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

Kolkata, the 22nd July, 2024.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]

न्यायिक सदस्य/Judicial Member

Dated: 22.07.2024.

RS

Copy of the order forwarded to:

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

//True copy//

By order

Assistant Registrar, Kolkata Benches