

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.950/KOL/2024

Assessment Year: 2017-18

Pradeep Kumar Saraf
(PAN: AJJPS2454G)

.... **Appellant**

Vs.

Asst. Commissioner of Income Tax
Circle-9(1), Kolkata.

.... **Respondent**

Appearances by:

No one appeared for Appellant.

Shri Partha Pratim Barman, Addl. CIT appeared for Respondent.

Date of concluding the hearing : 15.07.2024

Date of pronouncing the order : 25.07.2024

ORDER

This appeal filed by the assessee pertaining to Assessment Year (in short “AY”) 2017-18 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 23.03.2024 arising out of the assessment order u/s 143(3) of the Act by ACIT, Circle-9(1),Kolkata dated 18.11.2019.

2. Neither any one appeared on behalf of the assessee nor filed any adjournment petition so, I after hearing the Ld. DR dispose of the appeal ex parte.

3. At the time of hearing I find that the assessee failed to get sufficient opportunity to adduce evidence before the Ld. CIT(A) in support of his contention to explain the source of cash deposit of Rs.11,35,000/-. Hence, I consider it necessary to set aside the order of Ld. CIT(A) and restore the matter to his file for fresh adjudication after affording reasonable opportunity of being heard and direct the assessee to file necessary evidence and documents in support of his submission. If the additional evidence are filed then Ld. CIT(A) is directed to obtain remand report from the Ld. AO. Appeal of the assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 25th July, 2024.

Sd/-[Dr. Manish Borad]
Accountant Member

Dated: 25th July,2024

J.D. Sr. PS.

Copy of the order forwarded to:

1. Appellant – **Shri Pradeep Kumar Saraf, GC-84, Salt lake City, Sector-III, Kolkata-700106.**
2. Respondent – ACIT, circle-9(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