

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA

**SHRI SONJOY SARMA, JUDICIAL MEMBER
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. No. 827/Kol/2024
Assessment Year: 2015-16**

**Dulichand Shreelal,
P-143, Remount Road,
Kantapur, Kolkata - 700027
[PAN: AADFD9390B] Appellant**

vs.

**Income Tax Officer,
Ward -40(3)
2nd Floor, 3, Government Place,
Kolkata - 700001 Respondent**

Appearances by:

Assessee represented by : Shri P.J. Bhide, A.R.

Department represented by : Shri Amuldeep Kaur, Addl. CIT, Sr. DR

Date of concluding the hearing : July 15, 2024

Date of pronouncing the order : July 16, 2024

ORDER

Per Shri Sonjoy Sarma, Judicial Member:

This appeal filed by the assessee pertaining to the Assessment Year (in short 'AY') 2015-16 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the 'Act') by the National Faceless Appeal

Centre (NFAC), Delhi, dated 22.01.2024 arising out of Assessment Order dated 29.12.2017, under Section 143(3) of the Act.

2. At the outset, the Ld. AR stated that there is a delay of 27 days in filing the appeal by the assessee. In this regard, the assessee has filed an application stating the reasons behind such delay, we after considering the reason stated therein, we satisfied that there is justified reason for such delay in filing appeal. Accordingly, condoned the delay and decide the issue on the merits of the case. At the time of hearing, the Ld. AR stated that while passing the impugned order by Ld. CIT(A) has simply dismissed the appeal of the assessee by sustaining the order of the AO. He therefore, prayed that the matter may be restored to the file of CIT(A) with the direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the assessee. On the other hand, the Ld. DR stated that while passing the impugned order, the Ld. CIT(A) has issued several notices to the assessee. However, in response to the notices, no one turn up before him. Therefore, the Ld. CIT(A) has no other alternative but to decide the appeal on the merit of the case. On this context, the Ld. AR stated that the e-mail ID provided by the assessee which was not operational and due to this the notices were never served upon the assessee, therefore, the impugned order was passed ex-parte against the assessee. We have heard the rival submissions of the parties and perused the material available on record. We find that several notices were served upon the assessee, but there was no proper representation on behalf of the assessee before Ld. CIT(A) since e-mail ID provided by the assessee was not operational that point of time considering the facts of the case and interest of justice and fair play to the parties, we feel it necessary to remand back the matter to the file of Ld. CIT(A) with a direction to re-examine the issue after affording a reasonable opportunity of being heard to the assessee. The assessee is also hereby directed appear before the Ld.

CIT(A) as and when notices will be serve upon the assessee without any fail. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

3. In the result, the appeal of the Assessee is allowed for statistical purposes.

Kolkata, the 16th July, 2024.

Sd/-
[Rakesh Mishra]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 16.07.2024.
Alindra, PS

Copy of the order forwarded to:

1. Dulichand Shreelal,
2. Income Tax Officer, Ward -40(3)
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches