

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

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

I.T.A. No.1495/Kol/2024  
Assessment Year: 2017-18

**Samrat Kumar Ghosh.....Appellant**  
Tumbe Jote, Matigara,  
Rabin Sen Colony,  
Darjeeling, W.B – 734010.  
[PAN: AQEPG2359J]

vs.

**ITO, Ward-2(3), Siliguri..... Respondent**

**Appearances by:**

None appeared on behalf of the appellant.

Shri P. P. Barman, Addl. CIT, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : September 24, 2024

Date of pronouncing the order : September 24, 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 18.03.2023 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. The assessee in this appeal is aggrieved by the action of the lower authorities in making addition of Rs.55,53,171/- on account of unexplained cash credits.

3. The Assessing Officer found that there were cash credits in the bank account of the assessee. However, the assessee could not give satisfactory explanation regarding the source of the said cash credits. even the assessee did not reply to the various notices issued by the Assessing Officer. The Assessing Officer, therefore, made the impugned

addition treating the aforesaid cash credits as income of the assessee from unexplained sources in an ex parte/best judgment assessment carried out u/s 144 of the Act.

4. In appeal before the CIT(A)/NFAC, the assessee filed detailed written submissions pleading that the aforesaid cash credits were, in fact, out of sale receipts of the assessee. It was further pleaded that at the most, the Income Tax Authorities could assess the profit element involved in such sales and that the entire sales could not be added. However, the ld. CIT(A) rejected the aforesaid contention of the assessee stating that the assessee had not made such submissions before the Assessing Officer. That even no formal application under Rule 46A of the Income Tax Rules, 1962 for additional evidence was filed before the CIT(A). He, therefore, dismissed the appeal of the assessee. The assessee preferred further appeal before this Tribunal.

5. The appeal was fixed for today, however, no one has put in appearance on behalf of the assessee. There is a delay of 419 days in filing the present appeal. A separate application for condonation of delay has been filed. Considering the averments made in the said application, the delay in filing the present appeal is hereby condoned.

6. The assessee in its grounds of appeal has pleaded that the ld. CIT(A) should have considered the submissions made by the assessee and also should have allowed the assessee to furnish evidences to prove that the alleged cash credits were, in fact, sales receipts of the assessee.

7. The ld. DR, however, has relied upon the findings of the lower authorities.

8. We have heard the ld. DR and perused the materials available on record. In our view, the interests of justice will be well-served if the assessee is given an opportunity to present his case before the ld.

CIT(A). The impugned order of the ld. CIT(A) is set aside and the matter is restored to the file of the ld. CIT(A) with a direction that the ld. CIT(A) will give proper opportunity to the assessee to present his case considering the written submissions and evidences, if any, filed before him and thereafter, to pass a speaking order in accordance with law.

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

***Kolkata, the 24<sup>th</sup> September, 2024.***

Sd/-

**[Sanjay Awasthi]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sanjay Garg]**

न्यायिक सदस्य/Judicial Member

Dated: 24.09.2024.

RS

*Copy of the order forwarded to:*

1. Samrat Kumar Ghosh
2. ITO, Ward-2(3), Siliguri
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches