

आयकर अपीलीय अधिकरण  
कोलकाता 'एसएमसी' पीठ, कोलकाता में  
IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA

श्री संजय शर्मा, न्यायिक सदस्य  
एवं  
श्री राकेश मिश्रा, लेखा सदस्य  
के समक्ष  
Before

SRI SONJOY SARMA, JUDICIAL MEMBER  
&  
SRI RAKESH MISHRA, ACCOUNTANT MEMBER

I.T.A. No.: 1522/KOL/2024  
Assessment Year: 2017-18

**Sudeshna Pradhan.....Appellant**  
**[PAN: ALPPP 9150 Q]**

**Vs.**

**ACIT, Circle-27(1), Haldia.....Respondent**

**Appearances by:**

**Assessee represented by – None.**

**Department represented by – Susanta Saha, Sr. DR.**

Date of concluding the hearing : September 25<sup>th</sup>, 2024

Date of pronouncing the order : September 26<sup>th</sup>, 2024

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee pertaining to the 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 Id. Commissioner of Income-tax (Appeals)-NFAC, Delhi [in short Id. 'CIT(A)'] dated 16.10.2023.

1.1. At the time of hearing before this Tribunal, despite issuing notices to the assessee on 06.08.2024 and 09.09.2024 no one appeared on behalf of the assessee. As a result, we have no option but to decide the appeal on its merits with the assistance of Id. D/R.

2. The ld. D/R submitted that the assessee is a habitual defaulter and has failed to comply with the notices issued during the assessment and appellate proceedings. The assessment order passed u/s 144 of the Income Tax Act, 1961 (in short the 'Act') was based on best judgment, as assessee did not provide the necessary information. Even before ld. CIT(A) the assessee did not turn up, resulting in dismissal of the appeal by the ld. CIT(A) on *ex-parte* basis. The ld. D/R further pointed out that ld. CIT(A) issued several notices which are recorded in ld. CIT(A)'s order particularly in para 5. However, despite these notices the assessee did not respond. Therefore, ld. CIT(A) had no alternative but to pass the order *ex-parte*.

3. We after hearing the submission of the ld. D/R and perusing the material available on record, we find that the assessee has failed to appear at multiple stages of the proceedings both at the assessment stage and before ld. CIT(A). Despite several notices being sent to the assessee, it did not comply with requirements which led to *ex-parte* orders. However, in the interest of justice and fair play, we believe that assessee should be given another opportunity to present its case. Denying the assessee the opportunity to be heard may lead to a miscarriage of justice. Therefore, it is necessary to remand the matter back to the ld. CIT(A) for re-examination of the issues after providing a reasonable opportunity to the assessee to be heard, In the light of the above, we set aside the *ex-parte* order passed by ld. CIT(A) and remand the matter back to the ld. CIT(A) with a direction to re-examine the issue after affording the assessee a proper opportunity of being heard. In terms of the above, appeal of the assessee is allowed for statistical purposes.

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

**Order pronounced in the open Court on 26<sup>th</sup> September, 2024.**

Sd/-

**[Rakesh Mishra]**

Accountant Member

Dated: 26.09.2024

*Bidhan (P.S.)*

Sd/-

**[Sonjoy Sarma]**

Judicial Member

*Copy of the order forwarded to:*

1. **Sudeshna Pradhan, C/o. Dhiman Pradhan, Baishnabchak, Debhog, Haldia, Purba Medinipur, West Bengal, 721657.**
2. **ACIT, Circle-27(1), Haldia.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.

*//True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata