

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “ए”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA**  
श्री राजपाल यादव, उपाध्यक्ष एवं श्री राजेश कुमार, लेखा सदस्य के समक्ष  
[Before Shri Rajpal Yadav, Vice-President & Shri Rajesh Kumar, Accountant Member ]

**I.T.A. No. 1355/Kol/2023**  
**Assessment Year: 2017-18**

Naresh Agarwal  (PAN: ACSPA 9048 A)	Vs.	ITO, Ward-32(3), Middleton Road
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	08.08.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	08.10.2024
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri Manoj Kumar Pati, Addl. CIT

**ORDER / आदेश**

**Per Rajesh Kumar, AM:**

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)"] dated 13.10.2023 for AY 2017-18.

2. At the time of hearing when the case was called for hearing neither the assessee nor his Authorized representative was present in Court to attend the hearing nor any

application for adjournment was moved before the bench. We observe from the record before us that the assessment has been framed ex-parte by the AO u/s 144 of the Act when the assessee failed to make compliance before the AO on the various dates. Similarly the Ld. CIT(A) decided the issue in limine dismissing the appeal of the assessee. With the assistance of Ld. D.R we have gone through the facts on record and find that the case was selected for scrutiny on the ground that during demonetization period the assessee has deposited Rs. 18,34,500/- into his bank account with State Bank of India, Tangra Branch, Kolkata. Under the circumstances, we are of the opinion that ends of justice could be met if the assessee is given one more opportunity to present his case on merit before the AO so that the facts could be examined in the correct perspective and issue could be decided de novo based on the facts of the case of the assessee. Accordingly, we restore the case to the file of AO to decide the same after affording reasonable opportunity of hearing to the assessee.

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

Order is pronounced in the open court on 8<sup>th</sup> October, 2024

Sd/-

Sd/-

(Rajpal Yadav /राजपाल यादव)  
Vice-President/उपाध्यक्ष

(Rajesh Kumar/राजेश कुमार)  
Accountant Member/लेखा सदस्य

Dated: 8<sup>th</sup> October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Naresh Agarwal, 12A, Beliaghata Road, West Bengal-700010
2. Respondent – ITO, Ward-32(3), Middleton Road
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata