

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

Before Shri Rajesh Kumar, Accountant Member and Shri Sonjoy Sarma, Judicial Member

I.T.A. No.869/Kol/2024
Assessment Year: 2018-19

Bablu Sarkar.....Appellant
B-28, Paschim Putiary,
Kolkata – 700041.
[PAN:BQPPS6351C]

vs.

ITO, Ward-25(1), Kolkata.....Respondent

Appearances by:

Shri Ashu Poddar, AR, appeared on behalf of the appellant.

Shri Pradip Biswas, Addl. CIT- Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : November 19, 2024

Date of pronouncing the order : November 20, 2024

ORDER

Per Sonjoy Sarma, Judicial Member:

The present appeal is filed by the assessee against the order dated 22.02.2024 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') for assessment year 2018-19.

2. The brief facts of the case are that the case of the assessee was selected for limited scrutiny under e-Assessment Scheme 2019 in order to examine cash deposits made during the assessment year under consideration. The assessment order was passed u/s 143(3) r.w.s 144B of the Act. The assessee filed his return of income on 29.08.2018 by declaring total taxable income of Rs.3,08,880/-. A notice u/s 143(2) of the Act was issued followed by a notice u/s 142(1) of the Act. However, the assessee did not submit any reply in compliance to the notices issued by the Assessing Officer. Based on the details or records available with the department, the Assessing Officer observed that during the financial year 2017-18, the assessee had deposited Rs.4,19,23,772/- in

cash into a bank account held with Indus Ind Bank. Due to non-submission of any explanation regarding the source of these deposits of amount of Rs.4,19,23,772/-, the Assessing Officer treated the amount as unexplained income u/s 69A r.w.s 115BBE of the Act. Accordingly, the Assessing Officer assessed the total income of the assessee at Rs.4,22,32,650/- in the hands of the assessee.

3. Dissatisfied with the above order of the Assessing Officer, the assessee filed an appeal before the Id. CIT(A). However, the case of the assessee was not properly represented by the then engaged authorized representative of the assessee in four consecutive dates in consequence to that the Id. CIT(A) dismissed the appeal of the assessee and upheld the order of the Assessing Officer.

4. Aggrieved by the order of the Id. CIT(A), the assessee filed the present appeal before this Tribunal raising multiple grounds of appeal, however, the main grievance of the assessee is that the assessee could not properly represent his case before the Assessing Officer by furnishing required documents and even also before the Id. CIT(A) due to inadvertent circumstances beyond the control of the assessee. The Id. AR also stated that the case of the assessee was not properly represented by the then AR of the assessee before the lower authorities. Therefore, he seeks an opportunity to furnish supporting documents and explanations to substantiate the source of the cash deposits in bank. Hence, he prayed before the Bench that the matter may be remanded back to the file of the Assessing Officer for re-examination.

5. On the other hand, the Id. DR opposed the remand request by stating that ample opportunities have been given to the assessee during the assessment proceedings as well as before the Id. CIT(A), therefore, such prayer at this stage may be turned down.

6. We, after hearing the rival submissions and perusing the material available on record, find that since both the orders of the lower authorities are ex parte orders against the assessee, therefore, it is clear that the assessee could not represent his case before the authorities below. Therefore, it is necessary to remand back the whole issue to the file of the Assessing Officer with a direction to re-examine the issue afresh. The assessee is also directed to appear before the Assessing Officer by furnishing all supporting documents in order to substantiate his claim without any fail when notice for hearing will be issued to the assessee. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

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

Kolkata, the 20th November, 2024.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 20.11.2024.

RS

Copy of the order forwarded to:

1. Bablu Sarkar
2. ITO, Ward-25(1), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches