

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'SMC' BENCH, KOLKATA**

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 722/KOL/2024
Assessment Year: 2017-2018**

Kusum Surana,.....Appellant
1st Floor,
P-21/1, CIT Road, Kankurgachi,
Kolkata-700054
[PAN:AIZPS4681A]
-Vs.-

Income Tax Officer,.....Respondent
Ward-44(2), Kolkata,
3, Government Place (West), Kolkata-700001

Appearances by:

Shri A.K. Tibrewal, FCA. and Shri Amit Agrawal,
Advocate, appeared on behalf of the assessee

Shri Arun Kanti Dutta, Addl. CIT, Sr. D.R., appeared on
behalf of the Revenue

Date of concluding the hearing: November 18, 2024
Date of pronouncing the order: November 28, 2024

ORDER

The present appeal is directed at the instance of assessee against the order of Id. ADDL/JCIT(A)-3, Mumbai dated 9th February, 2024 passed for Assessment Year 2017-18.

2. Brief facts of the case are that the assessee is in individual, who filed her return of income for the assessment year 2017-18 declaring total income of Rs.7,46,920/-. The case of the assessee

was selected for limited scrutiny under CASS on the ground that large value cash deposits during the demonetization period as compared to return income. Accordingly notices under section 143(2) and 142(1) of the Act were issued and served upon the assessee. In response to the notice under section 143(2), the assessee filed Profit & Loss Account, Balance-sheet, computation of total income and other details. The issue has been examined in the light of the information available in the system, submission of the assessee and replies received in response to the notice under section 133(6) of the Act. After considering the submission of the assessee, the assessment was concluded at an assessed income of Rs.15,56,920/-.

3. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

4. On perusal of the record, it is noticed that during the course of appellate proceedings, the assessee did not file or upload any written submission in order to substantiate her claim made in the grounds of appeal. Thereafter due to that, ld. Addl./JCIT(Appeals) confirmed the addition made by the ld. Assessing Officer.

5. On being aggrieved, the assessee preferred an appeal before the Tribunal raising so many grounds.

6. At the outset, ld. Counsel for the assessee brought to my notice that the ld. Addl./JCIT(Appeals) has not given sufficient

opportunity to the assessee to substantiate her claim and pleaded for one more opportunity to substantiate the assessee's claim.

7. On the other hand, ld. D.R. for the Revenue submitted that the ld. Assessing Officer as well as ld. Addl./JCIT(Appeals) have given sufficient opportunities but there was no response from the assessee. Therefore, the ld. Addl./JCIT(Appeals) has disposed of the case basing on the material available on record. He pleaded to uphold the orders passed by the revenue authorities.

8. I have heard both the sides and carefully perused the materials available on record. I have also noticed that the ld. Assessing Officer passed the assessment order under section 143(3) of the Act. On examining the facts of the case, I find that the ld. Addl./JCIT(Appeals) had posted the case on several occasions, but there was no response on behalf of the assessee before the ld. Addl./JCIT(Appeals) on the dates of hearing with regard to the details as called for by the ld. Addl./JCIT(Appeals). Therefore, the ld. Addl./JCIT(Appeals) was left with no other option except adjudicate the appeal *ex-parte* and dismissed the appeal by confirming the addition made by the ld. Assessing Officer. Therefore, I am of the considered view that the ld. Addl./JCIT(Appeals) instead of disposing the appeal on merit dismissed the appeal *ex-parte*. Therefore, considering the facts and circumstances of the case and considering the issues involved in the appeal as well as considering the plea of the ld. A.R., by following the principles of natural justice, I hereby remit the matter back to the file of Ld. Addl./JCIT(Appeals) in order to consider the

appeal afresh and decide the case on merits by providing one more opportunity to the assessee of being heard in accordance with the principles of natural justice. At the same breath, I also hereby caution the assessee to promptly co-operate before the Ld. Addl./JCIT(Appeals) in the proceedings failing which the Ld. Addl./JCIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 28/11/2024.

Sd/-

**(Duvvuru RL Reddy)
Vice-President (KZ)**

Kolkata, the 28th day of November, 2024

- Copies to :*(1) *Kusum Surana,*
1st Floor,
P-21/1, CIT Road, Kankurgachi,
Kolkata-700054
- (2) *Income Tax Officer,*
Ward-44(2), Kolkata,
3, Government Place (West), Kolkata-700001
- (3) *ADDL/JCIT(A)-3, Mumbai;*
- (4) *CIT - , Kolkata;*

- (5) *The Departmental Representative;*
- (6) *Guard File*

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.