

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

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

**I.T.A. No. 318/PAT/2023  
Assessment Year: 2015-2016**

***Shiv Kumar Suman,.....Appellant  
Prop. M/s. G.S. Petroleum,  
Nowhatta, Saharsa-852201 (Bihar)  
[PAN:AUZPS3185P]  
-Vs.-***

***Income Tax Officer,.....Respondent  
Ward-3(4), Saharsa***

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

*Shri Ashwini Kr. Singal, JCIT, appeared on behalf of the  
Revenue*

**Date of concluding the hearing: November 28, 2024  
Date of pronouncing the order: December 10, 2024**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 18<sup>th</sup> August, 2023 passed for Assessment Year 2015-16.

2. Brief facts of the case are that the assessee is an individual, who derives income from his business. The assessee filed his return of income declaring total income of Rs.2,31,370/-. The case

of the assessee was selected for scrutiny under CASS since the assessee had deposited cash in his Bank account. A notice under section 143(2) was issued. In response to the notice, the assessee has submitted his reply. After considering the submissions made by the assessee, the ld. Assessing Officer completed the assessment at an assessed income of Rs.5,40,660/-.

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

4. The ld. CIT(Appeals) issued several notices to the assessee but there was no compliance from the assessee. Therefore, the ld. CIT(Appeals) dismissed the assessee's appeal basing the material available on record and confirmed the addition made by the ld. Assessing Officer.

5. On being aggrieved, the assessee preferred an appeal before the Tribunal raised so many grounds, but the Grounds No. 3 & 4 are relating to the violation of principles of natural justice and the ld. CIT(Appeals) has not given sufficient opportunity to the assessee.

6. None appeared on behalf of the assessee at the time of hearing.

7. It was the submission of the ld. Departmental Representative that the assessee did not appear before the ld. CIT(Appeals) and even before the Tribunal also inspite of receipt of the notices. The

ld. Counsel for the assessee failed to appear before the Tribunal to substantiate his case. Therefore, he pleaded to confirm the order passed by the ld. CIT(Appeals).

8. I have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(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 10/12/2024.

Sd/-

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

***Kolkata, the 10<sup>th</sup> day of December, 2024***

*Copies to :(1) Shiv Kumar Suman,  
Prop. M/s. G.S. Petroleum,  
Nowhatta, Saharsa-852201 (Bihar)*

- (2) *Income Tax Officer,  
Ward-3(4), Saharsa*
- (3) *CIT(Appeal), NFAC, Delhi;*
- (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.***