

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.488/Kol/2024**  
Assessment Year: 2013-14

**Gouri Singla.....Appellant**

C/o Paramount Hospital Pvt. Ltd.,  
Mangal Pandey Road, Khalpara,  
Siliguri- 734005.

**[PAN: AJBPS9966M]**

vs.

**ITO, Ward-1(3), Siliguri.... Respondent**

**Appearances by:**

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.

Shri Somnath Das Biswas, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 16, 2024

Date of pronouncing the order : December 17, 2024

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 15.02.2024 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').

2. Brief facts of the case are that the assessee is an individual and run a proprietorship business and filed return of income on 29.09.2013 for the relevant assessment year declaring total income of Rs.7,67,610/. Thereafter, the case of the assessee was reopened u/s 147 of the Act as per information received. Accordingly, notices u/s 143(2) & 142(1) of the Act was issued. In response to the notices, the assessee has not furnished the requisite details to the Assessing Officer. The Assessing Officer noticed that the assessee had taken loan of Rs.22,00,000/- from various lenders during the assessment year. He also noticed that the assessee had also cash deposited of Rs.5,69,000/- in her bank account.

The Assessing Officer observed that the assessee has failed to give proper explanations. The Assessing Officer, therefore, made addition of Rs.22,00,000/- u/s 68 of the Act as unaccounted cash credit and also Rs.5,69,000/- u/s 69A as unexplained money. The Assessing Officer passed the assessment order u/s 147 r.w.s. 144 of the Act.

3. At the outset, the ld. Counsel for the assessee submitted that the ld. CIT(A) has passed an ex-parte order as the assessee had not responded to the notices of hearing on 17.01.2024, 25.01.2024 and 05.02.2024. The ld. Counsel for the assessee submits that notice of hearing was not served on the assessee and hence assessee did not appear and represent the case before the ld. CIT(A). In support of his argument, he submitted an affidavit of the assessee, wherein, it has been mentioned that the assessee had undergone operation of hydatid cyst removal with liver resection segment V, VII and VIII and was advised to take complete bet rest of six months. He argued that there is violation of principles of natural justice and requested that the case may be set aside to the file of the ld. CIT(A) for fresh adjudication in accordance with law.

4. The ld. DR submitted that he has no objection if the matter be remanded back to the file of the ld. CIT(A) for fresh adjudication in accordance with law as there is violation of principles of natural justice.

4. We, after hearing the rival submission of the parties and perusing the materials available on record, find that the order of the ld. CIT(A) is an ex parte order against the assessee, therefore, it is clear that the assessee could not represent her case before the ld. CIT(A). After considering the averments of the affidavit, we find that the assessee was prevented with sufficient reason which was beyond the control of the assessee to appear before the ld. CIT(A) and the same was

unintentional. We also find that the ld. CIT(A) dismissed the appeal solely on the procedural ground without examining the merits of the case, which is essential u/s 250(6) of the Act. We, therefore, considering the facts of the case and in the interest of justice and fair play, remand back the issue to the file of the ld. CIT(A) for fresh adjudication after giving reasonable opportunity of being heard to the assessee to present her case. We also direct the assessee to strictly comply with the notices issued by the ld. CIT(A) and furnish all necessary documents to substantiate her claim.

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

***Kolkata, the 17<sup>th</sup> December, 2024.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 17.12.2024.

RS

*Copy of the order forwarded to:*

1. Gouri Singla
2. ITO, Ward-1(3), Siliguri
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches