

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

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

**I.T.A. No. 1343/KOL/2024
Assessment Year: 2017-2018**

***Nemai Charan Pandit,.....Appellant
116/2, Makardah Road, Kadamtala,
Howrah-711101, West Bengal
[PAN:AFVPP5703K]***

-Vs.-

***Circle-46, Kolkata,.....Respondent
3, Government Place West,
Kolkata-700001***

Appearances by:

*Shri Pranabesh Sarkar, Advocate, appeared on behalf of
the assessee*

*Shri S.B, Chakraborty, Addl. CIT, Sr. D.R., appeared
on behalf of the Revenue*

**Date of concluding the hearing: December 19, 2024
Date of pronouncing the order: December 23, 2024**

O R D E R

Per Sonjoy Sarma, Judicial Member:-

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 15th April, 2024 passed for Assessment Year 2017-18.

2. Brief facts of the case are that the appellant is an individual, who filed his return of income for the assessment year 2017-18 declaring total income of Rs.5,93,400/-. In the case of the assessee, information was received from the DDIT (Inv.), Unit-1(1), Kolkata that the assessee had deposited cash of Rs.7,61,250/- in his Bank account with M/s. Bantra Cooperative Bank Limited during the demonetization period. The return of income of the assessee was verified and it was seen that the assessee has not disclosed the cash deposit made during demonetization period at the column in the return of income for the assessment year 2017-18. The return of the assessee was finalized after making an addition of Rs.7,61,250/- on account of cash deposit to Bank during demonetization period under section 69A of the Act. The assessment order was framed under section 147 read with section 144 of the Act as the assessee did not turn up properly before the ld. Assessing Officer during the assessment proceedings.

3. Aggrieved with the above order of ld. Assessing Officer, the assessee went in appeal before the ld. CIT(Appeals). However, the assessee has failed to appear before the ld. CIT(Appeals) on seven consecutive dates. Due to this, the ld. CIT(Appeals) upheld the order of ld. Assessing Officer and *ex-parte* order was passed against the assessee.

4. Dissatisfied with the above order, the assessee is in appeal before this Tribunal raising multiple grounds. However, the primary contention of the assessee is that since both the orders passed by the authorities below are *ex-parte* order, therefore,

another chance may be given to the assessee in order to substantiate his claim before the authorities below.

5. On the other hand, ld. D.R. objected to such prayer made by the assessee stating that the earlier history shows that the assessee is a habitual defaulter in compliance to the notices issued by the authorities below. Therefore, at this stage, the appeal of the assessee needs to be set aside by upholding the order of ld. Assessing Officer.

6. We have heard the rival submissions and perused the material available on record. We find that although the assessee has failed to appear before the authorities below, however, for the interest of justice and fair play, it is necessary to remit back the whole issue to the file of ld. Assessing Officer with a direction to re-examine the issues afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to cooperate with the ld. Assessing Officer and file all the evidences, which are available with him. Hence, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 23/12/2024.

Sd/-

(Rakesh Mishra)
Accountant Member

Sd/-

(Sonjoy Sarma)
Judicial Member

Kolkata, the 23rd day of December, 2024

- Copies to :*(1) *Nemai Charan Pandit,*
116/2, Makardah Road, Kadamtala,
Howrah-711101, West Bengal
- (2) *Circle-46, Kolkata,*
3, Government Place West, Kolkata-700001
- (3) *Commissioner of Income Tax (Appeals),*
National Faceless Appeal Centre (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.