

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

Before Shri Sanjay Garg, Judicial Member

I.T.A. No.1993/Kol/2024
Assessment Year: 2014-15

Amiya Kumar Das **Appellant**
Seharabazar, Sehara Raina,
Burdwan-713423, West Bengal.
(PAN: AJUPD1837F)

vs.

ITO, Ward-1(1), Burdwan **Respondent**

Appearances by:

Shri Subho Chakraborty, AR appeared on behalf of the Appellant
Shri Manas Mondal, Addl. CIT, Sr. DR appeared on behalf of the Respondent

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

आदेश / ORDER

The captioned appeal has been preferred by the assessee against the order dated 11.07.2024 of the Ld. Commissioner of Income Tax, (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as the "Ld. CIT(A)"] passed u/s. 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2014-15.

2. The only grievance of the assessee is against the action of the Ld. CIT(A) in confirming the addition of Rs. 3,00,000/- on account of cash deposit in the bank account of the assessee.

3. The Ld. Counsel for the assessee has stated that the assessee is an illiterate person and is residing in a remote village. The impugned assessment order u/s. 147 read with section 144 of the Act was passed by the AO on 26.05.2023 ex parte of the assessee. It has been further pleaded that even during the appellate proceeding, the assessee did not

receive any notice of hearing. The notice, if any, was sent on the e-mail only of his previous consultant which was not communicated by the counsel to him. The department did not ever send any notice to the assessee. He has further submitted that the assessee has a fair case on merits.

4. The Ld. DR has relied on the findings of the lower authorities.

5. Considering the above submissions of the Ld. Counsel for the assessee and after hearing the Ld. DR, we are of the view that interests of justice will be well served, if the assessee is given an opportunity to present his case before the AO. The impugned orders of both the lower authorities are accordingly, set aside and the matter in the appeal is restored to the file of the AO for de novo assessment on this issue. It is directed that the assessee will duly check the e-mail box regarding notices, if any, sent by the AO regarding dates of hearing and will promptly appear and present his case as and when called for by the AO. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

6. In the result, appeal of the assessee stands allowed for statistical purposes.

Order is pronounced in the open court on 23.12.2024.

Sd/-[Sanjay Garg]
न्यायिक सदस्य/**Judicial Member**

Dated: 23.12.2024.

JD Sr. P.S

Copy of the order forwarded to:

1. **Appellant – Shri Amiya Kumar Das**
2. **Respondent – ITO, Ward-1(1), Burdwan.**
3. **CIT (A), NFAC, Delhi.**
4. **CIT,**
5. **CIT(DR),**

True Copy

By Order

Assistant Registrar,
ITAT, Kolkata