

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

**Before Shri Sanjay Garg, Judicial Member and  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No.577/Kol/2024  
Assessment Year: 2014-15**

**Anindita Sen** ..... **Appellant**  
**3/1/1, Narayan Chandra Sen Lane,**  
**Salkia, Howrah-711 106.**  
**(PAN: AWGPS4094N)**

**vs.**

**ITO, Ward-47(6), Kolkata** ..... **Respondent**

**Appearances by:**

Shri Anil Kochar, appeared on behalf of the Appellant  
Shri Subhendu Datta, CIT, 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**

**Per Sanjay Garg, Judicial Member :**

The captioned appeal has been preferred by the assessee against the order dated 29.08.2023 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 AY 2014-15.

2. The assessee in this appeal has contested the addition of Rs.8,11,76,000/- which was made by the Assessing Officer (hereinafter referred to as the "AO") on account of unexplained cash deposit in the bank account of the assessee.

3. The appeal of the assessee is time barred by 141 days. A separate application for condonation of delay has been filed along with affidavit of the assessee, wherein it has been deposed that the earlier counsel appointed by the assessee namely, Shri Dipanjan Mukherjee had left that job in June 2023 and, therefore, did not represent the assessee before the Ld. CIT(A). The assessee was unaware about it. However, when the assessee engaged another counsel, then he came to know that the appellate order of the Ld. CIT(A) had already been passed in his case. Considering the above submission of the assessee which all supported with the affidavit of the assessee, the delay in filing the present appeal is hereby condoned.

4. At the outset, Ld. Counsel for the assessee has invited my attention to the impugned order of the Ld. CIT(A) to submit that the same is an ex parte order. The reasons for non-appearance on behalf of the assessee before the Ld. CIT(A) are the same as mentioned in the application for condonation of delay. The Ld. Counsel has submitted that the assessee has a fair case on merit. That he may be given an opportunity to present his case before the Ld. CIT(A). Ld. DR, however, has relied upon 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 Ld. CIT(A). The impugned order of the Ld. CIT(A) is accordingly, set aside and the matter in the appeal is restored to the file of the Ld. CIT(A) for decision afresh. The Ld. CIT(A) will give proper opportunity to the assessee to present his case and thereafter decide the matter in accordance with law. It is also directed that the assessee will promptly appear and present its case as and when called for by the Ld. CIT(A). 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 Awasthi]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sanjay Garg]**

न्यायिक सदस्य/Judicial Member

Dated: 23.12.2024.

*JD Sr. P.S*

*Copy of the order forwarded to:*

1. **Appellant – Anindita Sen**
2. **Respondent – ITO, Ward-47(6), Kolkaeta.**
3. **CIT (A), NFAC, Delhi.**
4. **CIT,**
5. **CIT(DR),**

True Copy

By Order

Assistant Registrar,  
ITAT, Kolkata