

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

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

**I.T.A. No. 849/KOL/2024
Assessment Year: 2011-2012**

***Gobindo Chatterji,.....Appellant
C/o. subash Agarwal & Associates, Advocates,
Siddha Gibson,
1, Gibson Lane, Suite 213, 2nd Floor,
Kolkata-700069
[PAN:AQRPC8877G]
-Vs.-***

***Income Tax Officer,.....Respondent
Ward-50(3), Kolkata,
Maniktala Civic Centre,
Damodar Valley Corporation,
CIT Scheme, VII M,
Ultadanga, Kolkata-700054***

Appearances by:

Shri Siddarth Agarwal, A.R., appeared on behalf of the assessee

Shri Arun Kanti Dutta, Addl. CIT, Sr. D.R., appeared on behalf of the Revenue

**Date of concluding the hearing: November 18, 2024
Date of pronouncing the order: December 30, 2024**

O R D E R

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 30th August, 2023 passed for Assessment Year 2011-12.

2. Brief facts of the case are that the assessee is an individual, who filed his return of income for the assessment year 2011-12 declaring total income of Rs.5,77,322/-. The case of the assessee was selected for scrutiny. After issuance of notice under section 143(2), the assessee filed his written submission. The ld. Assessing Officer passed the assessment order under section 143(3) of the Act and assessed the total income at Rs.42,02,850/-. Aggrieved with the order of ld. Assessing Officer, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) issued several notices, but the assessee did not respond to the notices issued by the ld. CIT(Appeals). The ld. CIT(Appeals) thereafter decided the issues considering the material available on record and confirmed the order passed by the ld. Assessing Officer.

4. On being aggrieved, the assessee preferred an appeal before the ITAT and raised the following issues:-

(1)(a) For that on the facts and circumstances of the case, the Ld. CIT(A) was not justified in passing an ex parte order.

(b) For that the order of the Ld. CIT(A) is not sustainable in law inasmuch as he did not decide the appeal on merit of the case.

(2) For that the Ld. CIT(A) ought to have considered that the order of the A.O was not sustainable in law and was liable to be quashed inasmuch as he failed to follow the direction given by the Ld. ITAT.

(3) For that on the facts and in the circumstances of the case, the Id. CIT(A) erred in confirming the action of the A.O in assessing the total income of the assessee at Rs.42,02,850/- without considering the fact that the assessee was a victim

of fraud and the assessee had not tiled any Return of Income since his income was below taxable limit.

5. One Shri Siddharth Agarwal, Advocate filed his Vakalatnama on behalf of the assessee and subsequently he filed a petition before the ITAT saying that “*due to non-furnishing of papers and instructions in the aforesaid matter by the client/his representative, I am constrained to abstain from the hearing of the aforesaid case and withdrawing my Vakalatnama*”. He has also intimated to the assessee about his withdrawing the Vakalatnama, but there was no response from the assessee.

6. On perusal of the appeal papers, I notice that the appeal was filed belatedly for 173 days, but no condonation petition was filed. Therefore, I have no other option except dismissing this appeal *in limine* since the appeal is not maintainable. Therefore, the appeal filed by the assessee is dismissed in limine.

7. In the result, the appeal filed by the assessee is dismissed.

Order pronounced in the open Court on 30/12/2024.

Sd/-

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

Kolkata, the 30th day of December, 2024

*Copies to :(1) Gobindo Chatterji,
C/o. subash Agarwal & Associates, Advocates,
Siddha Gibson,
1, Gibson Lane, Suite 213, 2nd Floor,
Kolkata-700069*

(2) *Income Tax Officer,
Ward-50(3), Kolkata,
Maniktala Civic Centre,
Damodar Valley Corporation,
CIT Scheme, VII M, Ultadanga,
Kolkata-700054*

(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.