

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

**Before Shri Sanjay Garg, Judicial Member and  
Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.1312/Kol/2023  
Assessment Year: 2014-15**

**Chittaranjan Ghosh** ..... **Appellant**  
**Kanthalberia, Bethuadahari,**  
**Nadia, West Bengal-741126**  
**(PAN: AJPPG7359E)**

vs.

**ITO, Ward-41(1), Nadia** ..... **Respondent**

**Appearances by:**

Shri Sutosom Bhattacharyya & Shri Debayan Roy Chowdhury, ARs appeared on behalf of the Appellant

Ms. Ruchika Sharma, SR. DR appeared on behalf of the Respondent

Date of concluding the hearing: 31.12.2024

Date of pronouncing the order: 31.12.2024

**आदेश / ORDER**

**Per Sanjay Garg, Judicial Member :**

The captioned appeal has been preferred by the assessee against the order dated 22.11.2022 of the Ld. Commissioner of Income Tax, (Appeal), National Faceless Appeal Centre (NFAC) [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 appeal is time barred by 314 days. A separate application for condonation of delay has been filed, wherein it has been pleaded that the assessee due to ill health/medical reasons could not file the appeal in time. The Ld. AR of the assessee in this respect has also relied upon the

medical certificate/medical prescriptions. Considering the aforesaid submissions, the delay in filing the appeal is hereby condoned.

3. At the outset, the Ld. Counsel for the assessee has invited our attention to the impugned assessment order to submit that the same was an ex parte/best judgment assessment. He has further invited our attention to the impugned order of the Ld. CIT(A) to show that the same is also an ex parte order. The Ld. Counsel has further submitted that issue involved in this appeal is relating to addition made by the AO treating the loans received by the assessee as unaccounted income of the assessee. He has submitted that the assessee has a fair case on merits. He has requested that the assessee may be given an opportunity to present his case before the Ld. CIT(A). The Ld. Counsel in this respect has submitted that the assessee undertakes to appear and present his case before the AO as and when called for and will duly participate in the assessment proceedings.

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

5. Considering the rival submissions, in our view, the interest of justice will be well served if the assessee is given an opportunity of hearing to present his case before the AO. The impugned order of the Ld. CIT(A) is, accordingly set aside. The matter is restored to the file of the AO for de novo assessment on the issues involved in this appeal. Needless to say that the AO will give proper and adequate opportunity to the assessee to present his case. The assessee will also participate in the assessment proceedings and furnish the required details and evidence as and when called for by the Ld. AO. With the above observations, the appeal of the assessee is treated as allowed for statistical purposes.

6. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order is pronounced in the open court on 31.12.2024.

**Sd/-[Rakesh Mishra]**  
लेखा सदस्य/Accountant Member  
Dated: 31.12.2024.

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

*JD Sr. P.S*

*Copy of the order forwarded to:*

1. **Appellant – Shri Chittaranjan Ghosh.**
2. **Respondent – ITO, Ward-41(1), Nadia.**
3. **CIT(A), NFAC, Delhi**
4. **Pr. CIT**
5. **CIT(DR),**

True Copy

By Order  
Assistant Registrar, ITAT, Kolkata