

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

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

**I.T.A. No. 67/PAT/2023
Assessment Year: 2012-2013**

**Chandni,.....Appellant
105, Ram Bilash Enclave, East,
Lohanipur, Kadam Kuan,
Patna-800003, Bihar
[PAN:ASSPC1774F]**

-Vs.-

**Income Tax Officer,.....Respondent
Ward-4(3), Patna, Bihar**

Appearances by:

No one, appeared on behalf of the assessee

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: January 06, 2025

Date of pronouncing the order: February 13, 2025

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 5th August, 2022 passed for Assessment Year 2012-13.

2. Brief facts of the case are that the assessee is an individual, who filed his return of income declaring total income at Rs.1,76,344/-. As per information received from ITBA-AIMS

database, notice under section 148 of the Act was issued to the assessee for A.Y. 2012-13 with the prior approval of Id. <Pr. CIT-2, Patna. The case was reopened for the reason of verification of amount of profit received from commodities trading through NMCE platform. Notice under section 148 was generated on 13.03.2019 and issued to the assessee for filing the return within 30 days from the service of this notice, but the assessee did not comply with the notice. Again, notice under section 133(6) for calling or information was issued to the Branch Manager, Punjab National Bank, Patna Sadar Block Branch for account statement for FY 2011-12 and account opening form of the assessee. The Bank statement was received and placed on record. Further notice under section 142(1) dated 16.04.2019 along with questionnaire was issued and served on the assessee, but no compliance was made from the assessee. Thereafter a show-cause notice was issued dated 14.10.2019 asking the assessee to produce the relevant documents but no compliance was made. Due to non-compliance by the assessee, the Id. Assessing Officer has left with no alternative but to assess the income of assessee on the basis of information/data available on the records and the assessment was completed under section 147/144 assessing the total income at Rs.9,55,580/-. On being aggrieved, the assessee preferred an appeal before the Id. CIT(Appeals).

3. The Id. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the

ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 5th August, 2022.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.9,55,580/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

6. I have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and

merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 13/02/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 13th day of February, 2025

*Copies to :(1) Chandni,
105, Ram Bilash Enclave, East,
Lohanipur, Kadam Kuan,
Patna-800003, Bihar*

*(2) Income Tax Officer,
Ward-4(3), Patna, Bihar*

(3) CIT(Appeals), NFAC, Delhi

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.