

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 260/PAT/2024  
Assessment Year: 2015-2016**

**Chandan Kumar,.....Appellant  
2H/33, Near T.V. Tower, Bahadurpur,  
Housing Colony, Kankarbagh,  
Patna-800020, Bihar  
[PAN:APUPS3760C]**

**-Vs.-**

**National Faceless Assessment Centre,....Respondent  
New Delhi**

**Appearances by:**

*N o n e, appeared on behalf of the assessee*

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

**Date of concluding the hearing: February 11, 2025**

**Date of pronouncing the order: February 13, 2025**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

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 14<sup>th</sup> December, 2023 passed for Assessment Year 2015-16.

2. The appeal is time barred by 09 days in filing the appeal by the assessee. However, the assessee filed a condonation petition saying that the assessee is not aware of the order passed by the Id. CIT(Appeals) and due to wrong legal advice, there was a delay of 09 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, we are inclined to condone the delay since the delay is not due to negligence on the part of assessee and the assessee has established sufficient cause to condone the delay. Hence the delay is condoned.

4. Brief facts of the case are that the assessee is an individual, who filed his return of income declaring total income at Rs.11,46,000/-. In this case, the department has credible information that the assessee has made advances to various entities and made investments during F.Y. 2014-15 relevant to A.Y. 2015-16. In order to verify the genuineness and source of such loan and advances given by the assessee, letters were issued to the assessee but no compliance was made from the end of the assessee. In absence of any documentary evidence and analysis of ITR pattern of the assessee, the Id. Assessing Officer treated it as unexplained source of income during the year under consideration assessing the total taxable income at Rs.1,83,52,138/- under section 143(3) read with section 147 read with 144B of the Income Tax Act, 1961. On being aggrieved, the assessee preferred an appeal before the Id. CIT(Appeals).

5. The ld. 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 14<sup>th</sup> December, 2023.

6. On being aggrieved, the assessee preferred an appeal before the ITAT. None appeared on behalf of the assessee at the time of hearing.

7. 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.1,83,52,138/-. 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.

8. We have heard the ld. Departmental Representative and perused the material available on record. Considering the facts and circumstances of the case, we are 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, we 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.

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

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

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

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

***Kolkata, the 13<sup>th</sup> day of February, 2025***

*Copies to :(1) Chandan Kumar,  
2H/33, Near T.V. Tower, Bahadurpur,  
Housing Colony, Kankarbagh,  
Patna-800020, Bihar*

*(2) National Faceless Assessment Centre,  
New Delhi*

*(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.***