

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

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

**I.T.A. No. 1622/KOL/2024
Assessment Year: 2021-2022**

***Mohd. Kamrezzaman,.....Appellant
Nagar, Khargram,
Dist. Murshidabad-742159,
West Bengal
[PAN:BUOPK6771P]***

-Vs.-

***Assistant Commissioner of Income Tax,....Respondent
Circle-42, Murshidabad,
Aayakar Bhawan,
57, R.N. Tagore Road, Baharampore,
Murshidabad-742101, West Bengal***

Appearances by:

N o n e, appeared on behalf of the assessee

*Shri Nicholash Murmu, Addl. CIT, D.R., appeared on
behalf of the Revenue*

Date of concluding the hearing: January 7, 2025

Date of pronouncing the order: February 26, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of ld. Addl./JCIT(Appeals)-2, Pune dated 29th March, 2024 passed for Assessment Year 2021-22.

2. Brief facts of the case are that the assessee is an individual, who derives income from business and income from interest on

S.B., F.D. and T.D. The assessee filed his return of income for the assessment year 2021-22 declaring total income at Rs.4,99,420/- The ld. Assessing Officer computed total income under section 143(i) at Rs.7,83,450/- by making an addition of Rs.2,84,030/- being the interest on S.B., F.D. and T.D.

3. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

4. 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. Addl./JCIT(Appeals) dismissed the appeal on 29th March, 2024.

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

6. None appeared on behalf of the assessee at the time of hearing. Therefore, I have decided to dispose of the appeal after hearing of the ld. Departmental Representative and the material available on record.

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.7,83,450/- as unexplained. 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 addition of Rs.7,83,450/- made by the ld. Assessing Officer as confirmed by the ld. CIT(Appeals).

8. 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.

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

Order pronounced in the open Court on 26/02/2025.

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

Kolkata, the 26th day of February, 2025

*Copies to :(1) Mohd. Kamrezzaman,
Nagar, Khargram,
Dist. Murshidabad-742159,
West Bengal*

*(2) Assistant Commissioner of Income Tax,
Circle-42, Murshidabad,
Aayakar Bhawan,
57, R.N. Tagore Road, Baharampore,
Murshidabad-742101, West Bengal*

(3) Addl./JCIT(Appeals)-2, Pune;

(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.