

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**I.T.A. No.1654/Kol/2024
Assessment Year: 2017-18**

**Roomle Das.....Appellant
4, East Belgharia 1st Lane,
Belgharia, Kolkata – 700083.
[PAN: BFZPD1491R]**

vs.

ITO, Ward-50(4), Kolkata.....Respondent

Appearances by:

Shri P. J. Bhide, AR, appeared on behalf of the appellant.

Shri Arup Chatterjee, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : March 10, 2025

Date of pronouncing the order : March 11, 2025

ORDER

Per Rajesh Kumar, Accountant Member:

The present appeal filed by the assessee for the assessment year 2017-18 against the order dated 18.06.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. counsel for the assessee submitted that the case of the assessee could not be represented before the Assessing Officer due to certain reasons which were beyond the control of the assessee and therefore, the assessment was framed by the Assessing Officer u/s 144 vide order dated 24.12.2019. The ld. counsel further submitted that even the penalty was imposed by the Assessing Officer of Rs.10,000/- u/s 272A(1)(d) of the Act vide order dated 30.12.2021 which was deleted by the Tribunal on the ground that there was sufficient cause for non-compliance to the said notice as the reasons were beyond the control of the assessee. The ld. AR further submitted that before the ld. CIT(A), the

assessee uploaded all the detailed submissions on the portal on various dates and produced before the Bench, the e-Proceedings Response Acknowledgement sheet which confirmed the said fact. The ld. AR further submitted that the ld. CIT(A) has passed the impugned ex parte order without taking into consideration the submissions of the assessee as evidenced by the e-proceedings Response Acknowledgement during the appellate proceedings. The ld. AR, therefore, prayed in the interest of natural justice and fair play that the appeal of the assessee may be restored to the file of the Assessing Officer so that the case may be decided on merit after affording reasonable opportunity of hearing to the assessee.

3. The ld. DR, on the other hand, left the issue to the wisdom of the Bench.

4. After hearing the rival contentions and perusing the materials available on record, we find that the assessment was framed ex parte as the assessee could not comply with the notices issued u/s 142(1) of the Act along with questionnaire on various dates. We also note that even the Tribunal has passed an order in ITA No.389/Kol/2024 for assessment year 2017-08 dated 14.05.2024, where, the Tribunal observed that there was reasonable cause for non-compliance to the notices and the penalty was deleted as imposed by the Assessing Officer u/s 271A(1)(d) of the Act. We note that the assessee duly cooperated in the first appellate proceedings and filed all necessary evidences and submissions, however, the same were ignored by the ld. CIT(A) and the appellate order was passed ex parte. Under these facts and circumstances of the case, we are of the opinion that end of justice would be met if the present appeal of the assessee is restored to the file of the Assessing Officer with a direction to decide the same on merits after giving reasonable opportunity of being heard to the assessee.

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

Kolkata, the 11th March, 2025.

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Sd/-
[Rajesh Kumar]
Accountant Member

Dated: 11.03.2025.

RS

Copy of the order forwarded to:

1. Roomle Das
2. ITO, Ward-50(4), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches