

# आयकर अपीलीय अधिकरण, “डी” न्यायपीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH, KOLKATA

BEFORE SHRI RAJESH KUMAR, ACCOUNTANT MEMBER  
AND

SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER

आयकर अपील सं/ITA No.164/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2018-2019)

Ramu Sonkar 132, AJC Bose Road, Sealdah, Kolkata-700014	Vs	ITO, Ward-33(2), Kolkata
<b>PAN No. :AKUPS 5278 E</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Siddharth Agarwal, Advocate
राजस्व की ओर से /Revenue by	:	Shri B.Satyanarayan Raju, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	27/03/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	21/04/2025

## आदेश / ORDER

Per Rajesh Kumar, AM :

This is an appeal filed by the revenue against the order dated 09.09.2024, passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2018-2019.

2. At the outset, Id. counsel for the assessee submitted that the appeal is barred by 52 days for which the assessee has filed condonation application along with affidavit of the assessee affirming therein that the assessee is not in habit of accessing emails on regular basis and he depends on the accountant for the same including the coordination with the tax consultant. The assessee affirmed in the affidavit that the assessee could not comply with the notice as accountant was on leave and it was only in the first week of January when the notice regarding recovery of outstanding demand was received in email, the assessee

came to know that ex-parte order having already been passed. Accordingly, the appeal documents were prepared and filed before the ITAT on 21.01.2025 with a delay of 52 days.

3. After hearing the rival contentions of the parties and perusing the contents of the affidavit, we are of the view that the delay in filing the appeal is for bonafide and sufficient reasons and accordingly delay of 52 days is condoned and the appeal of the assessee is taken for adjudication.

4. The sole issue involved in the appeal of the assessee is with regard to the addition made by the AO of Rs.7,49,68,600/- on account of cash deposits treating the same as income from undisclosed sources by wrongly invoking the provisions of Section 69 r.w.s. 115BBE of the Act, which has also wrongly been sustained by the Id. CIT(A) without providing reasonable opportunity of hearing to the assessee.

5. On perusal of both the orders of the lower authorities, we find that the assessee could not furnish the details as claimed before either of the authorities below. Even before the Id.CIT(A), the assessee did not appear resulting into ex-parte order being passed by the appellate authority. The assessee could not explain the cash deposits in the bank account maintained with UCO Bank ,Sealdah Branch, Kolkata. Since the assessee has not represented his case before the first appellate authority and the Id. CIT(A) has also passed the order ex-parte, therefore, we are of the view that to meet the end of justice, the issue involved in the present appeal requires re-adjudication at the end of the Id. CIT(A). Accordingly,

we restore the issue to the file of Id. CIT(A) for readjudication after providing reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 21/04/2025.

**Sd/-**  
**(PRADIP KUMAR CHOUBEY)**  
न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-**  
**(RAJESH KUMAR)**  
लेखा सदस्य/ ACCOUNTANT MEMBER

**कोलकाता** Kolkata; दिनांक Dated 21/04/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :**

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,  
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

**आदेशानुसार/ BY ORDER,**

सत्यापित प्रति //True Copy//

**(Assistant Registrar)**  
**Income Tax Appellate Tribunal, Kolkata**