

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.359/Kol/2025
Assessment Year: 2017-18

Ram Kaur Singh.....Appellant
8, Mansarala Lane, Khiderpore,
Kolkata – 700023.
[PAN: ALHPS2735G]

vs.

ITO, Ward-30(1), Kolkata.....Respondent

Appearances by:

Shri Navans Shah, CA, appeared on behalf of the assessee.
Shri Kallol Mistry, JCIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : May 15, 2025

Date of pronouncing the order : May 21, 2025

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal of the assessee for the assessment year 2017-18 is directed against the order dated 20.03.2024 passed by the Id. Commissioner of Income-tax, Appeals, Addl/JCIT(A)-2, Mumbai [hereinafter referred to as 'the 'Id. CIT(A)'].

2. At the outset, it is noted that there is a delay of 264 days in filing the instant appeal before the Tribunal. The assessee has submitted an application for condonation of such delay explaining reasons for the delay. We, after perusing the petition made in the application, satisfy that there were bona fide and sufficient reasons for such delay. We, therefore, condone the delay and admit this appeal for adjudication.

3. Brief facts of the case are that the assessee is an individual and filed his return of income on 11.01.2018 for the assessment year 2017-18 by declaring total income of Rs.3,78,230/-. Subsequently, the case of

the assessee was selected for limited scrutiny in relation to (i) cash deposits made during the demonetization period and (ii) income from house property. Accordingly, statutory notices u/s 142(1) and 143(2) of the Act were issued to the assessee and the assessee complied to the notices and submitted his reply. However, the Assessing Officer did not satisfy with the submissions made by the assessee and made the addition of Rs.6,79,500/- cash deposits made during the demonetization period as unexplained money u/s 69A of the Act and Rs.5,60,000/- on account of municipal tax payment made by the assessee. Accordingly, both the amounts were added the total income of the assessee and assessment was completed u/s 143(3) of the Act.

4. Aggrieved by the above order, the assessee preferred an appeal before the ld. CIT(A). However, the ld. CIT(A) passed an ex parte order due to non-compliance of the assessee during the appellate proceedings on consecutive dates as fixed for hearing by the ld. CIT(A). Therefore, the appeal of the assessee was dismissed by the ld. CIT(A) sustaining the order of the Assessing Officer solely on the ground of non-compliance.

5. Dissatisfied with the above order, the assessee preferred appeal before this Tribunal raising various grounds. However, the primary contention of the ld. AR is that the impugned order of the ld. CIT(A) was an ex parte order and the assessee did not get proper opportunity to represent his case. The ld. AR stated that now the case of the assessee is a fit case where the assessee can get relief if another opportunity may be provided and prayed that one final opportunity may be given to the assessee in order to substantiate the claim of the assessee before the ld. CIT(A).

6. On the other hand, the ld. DR vehemently opposed to the above prayer of the ld. AR stating that although ample opportunities have been

provided on various dates but the assessee did not respond to the notices issued by the ld. CIT(A), therefore, the ld. CIT(A) rightly dismissed the appeal of the assessee without having any other alternative. Hence, at this stage, the appeal may be dismissed in limine.

7. We, after hearing the rival submissions and perusing the materials available on record, find that in the present case, the order of the ld. CIT(A) passed ex parte without going into merits of the case by simply upholding the order of the Assessing Officer. We note that the assessee could not represent his case properly and the ld. CIT(A) dismissed the appeal of the assessee solely on the technical ground of non-compliance rather than on the merits of the case. Therefore, in the interests of justice and fair play, we deem it proper to remand the whole issue to the file of the ld. CIT(A) with a direction to re-examine the matter on merits after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to strictly comply with the notices which will be issued by the ld. CIT(A) as and when asked for without any fail and in case, the assessee fails to appear in remand proceedings, the ld. CIT(A) may pass a speaking order in accordance with law on the basis of materials available on record.

8. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 21st May, 2025.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 21.05.2025.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent -
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches