

**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, KOLKATA
BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT**

ITA No.2216/KOL/2024

(निर्धारण वर्ष /Assessment Year : 2017-2018)

Akhilesh Singh, 222/1B, G.T.Road, Belurmath, Howrah-711202	Vs	ITO, Ward-13(4), Kolkata
PAN No. :AKUPS 0920 P		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारित की ओर से /Assessee by	:	Ms. Swati Baid, AR
राजस्व की ओर से /Revenue by	:	Shri Kallol Mistry, JCIT, Sr.DR
सुनवाई की तारीख / Date of Hearing	:	23/04/2025
घोषणा की तारीख/ Date of Pronouncement	:	12/06/2025

आदेश / O R D E R

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 08.10.2024 passed for Assessment Year 2017-18.

2. In the present appeal, the assessee has agitated that the Id. CIT(A), NFAC has erred in sustaining the addition of Rs.37,28,280/- made by the Assessing Officer u/s.69A of the Act by dismissing the appeal of the assessee on account of delay without affording sufficient opportunity to the assessee.

3. The Id. Counsel for the assessee submitted before the Bench that the order passed by the Ld. CIT(A), NFAC u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside. It was also submitted by the Id. Counsel that without considering the reasons for delay stated by the assessee the Id. CIT(A), NFAC has dismissed the appeal on account of delay.

4. On the other hand, the learned Departmental Representative vehemently supported the orders of the authorities below and submitted that the Id. CIT(A) has given sufficient opportunities but the assessee failed to explain the reasons for condoning the delay. Therefore, the Id. CIT(A) has rightly dismissed the appeal of the assessee and pleaded to uphold the orders of the authorities below.

5. After hearing the submission of the parties and perusing the material available on record, I find that instant impugned order passed by Id. CIT(A), NFAC was dismissed on account of delay in absence of any supporting document. A perusal of the impugned order at para 2, shows that the Id. CIT(A) has categorically mentioned that the assessee could not provide documentary evidence for condonation of delay of 730 days even after repeated opportunities granted to him. During the course of hearing, Id. Counsel for the assessee drew the attention of the Bench to the affidavit filed by the assessee stating the reasons for condonation of delay, the contents of which are as under :-



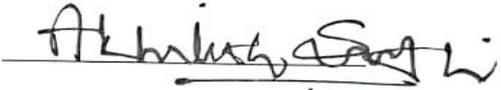
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3. That the said accountant however, neither informed me about the notices issued during the course of assessment proceedings relating to A.Y. 2017-2018 nor even made any compliances to the said notices and left the job.
4. That I was totally unaware about the initiation as well as completion of the assessment proceedings.
5. Later on or around the month of August 2021 when I engaged a new accountant, he accessed my portal and checked the status and thereupon the said assessment order was located.
6. That then an appeal was prepared and filed before the CIT(A) on 24.09.2021 with a delay of around 730 days.
7. That the facts stated in para 1 to 6 are true to the best of my knowledge and belief.

Place: Kolkata

Date: 22.09.2025


 Deponent

Identified by me
Narayan Ch. Saha



Advocate
CJM Court, Kolkata-1
Enrollment No. WB/305/1989



SOLEMNLY AFFIRMED AND DECLARED
BEFORE ME ON IDENTIFICATION


 REKHA TEWARI
NOTARY

REKHA TEWARI
NOTARY
Regn. No. - 10288/13
C.M.M's. COURT
Kolkata - 700 001

22 APR 2025

6. In the above affidavit, the assessee has stated that the accountant of the assessee did not inform about the assessment proceedings nor even made any compliance to the notices issued by the Assessing Officer. Later on, when the new accountant of the assessee checked the status of the assessment proceedings, it came to his knowledge that the assessment order has been

passed on 23.08.2019. Subsequently, upon filing appeal before the Id.CIT(A), the appeal of the assessee suffered from delay of 730 days. On this aspect the assessee has not furnished any evidence/affidavit to establish the said facts before the Id. CIT(A) even though the Id.CIT(A) during the appellate proceedings has provided sufficient opportunities to the assessee by issuing repeated notices on 06.06.2024, 09.07.2024 and 29.08.2024, the assessee was completely non-cooperative in explaining the huge delay of 730 days before the Id. CIT(A) with adequate evidence. In view of the above, I do not find any merit in the appeal of the assessee also. Accordingly, I am of the opinion that the Id.CIT(A) has rightly dismissed the appeal of the assessee on account of delay in absence of any positive evidence filed by the assessee and the findings of the Id. CIT(A) recorded in this regard are just and proper which cannot be interfered with. The ground raised by the assessee is dismissed and in consequence thereof the appeal filed by the assessee is devoid of any merit and the same is dismissed.

7. In the result, the appeal of the assessee is dismissed.

Order pronounced in the open Court on 12/06/2025.

Sd/-
(DUVVURU RL REDDY)
उपाध्यक्ष / VICE PRESIDENT

कोलकाता Kolkata; दिनांक Dated 12/06/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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