

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**BEFORE SHRI PRADIP KUMAR CHOUBEY, JM
AND
SHRI SANJAY AWASTHI, AM**

**ITA No. 1096/KOL/2024
(Assessment Year: 2017-18)**

Nagendra Singh,
198-M, Shivapuram,
Basharatpur, Gorakhpur,
Uttar Pradesh 273004

(Appellant)

**Dy. Commissioner of Income
Tax,**
Income Tax department,
Office of the DCIT, Circle 27(1),
Halda, West Bengal

Vs.

(Respondent)

PAN NO. AQJPS6106L

Assessee by : None
Revenue by : Shri Nicholas Murmu, DR

Date of hearing: 17.06.2025
Date of pronouncement: 23.06.2025

ORDER

Per Pradip Kumar Choubey, JM:

This is an appeal preferred by the assessee against the order of the Commissioner of Income-tax (Appeals), Addl/ Jcit(A)-2, Bengaluru (hereinafter referred to as the "Ld. CIT(A)") dated 15.03.2024 for the AY 2017-18.

02. It appears from the record that in spite of service of notices the assessee did not appear. Since the case record is of 2024 and it relates to A.Y. 2017-18, hence, the Bench has decided to dispose off this case after hearing the Id. Sr. Departmental Representative.
03. The Id. DR in course of argument has stated that assessee did neither appear before the Id. lower authorities nor he participating in the tribunal, so his prayer is to dismiss the appeal of the assessee.

04. Upon hearing the submission of the Id. DR, we have perused the order passed by the Id. CIT (A) and find that assessee is carrying on business of running petrol pump and he is regular filer of the income tax returns. The Id. AO has added ₹7,35,556 u/s 69 of the Act as unexplained money to the total income of the assessee. The assessee preferred the appeal before the Id. CIT (A) where the appeal of the assessee has been dismissed as there was non-compliance on behalf of the assessee. The Id. CIT (A) has confirmed the order of the Id. AO when there was no response from the side of the assessee.
05. Keeping in view the order passed by the Id. CIT (A) as well as for the interest of justice, we are inclined to restore the appeal of the assessee before the Id. CIT (A) for fresh adjudication after hearing the assessee by affording him an opportunity to appear. The CIT(A) shall issue a notice and will ensure that notices must be served to the assessee.
06. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 23.06.2025.

Sd/-
SANJAY AWASTHI
(ACCOUNTANT MEMBER)

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Kolkata, Dated: 23.06.2025

Sudip Sarkar, Sr.PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//



Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata