

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**

**SHRI DUVVURU RL REDDY, VICE PRESIDENT  
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 423/Kol/2025  
(Assessment Year 2011-2012)**

**Bhaktipada Kundu,**

T4 Flat 4/1 Ruchira Residency, 369  
Purbachal Kalitala Main Road,  
Kolkata - 700078  
[PAN: AGAPK5251F]

..... **Appellant**

**vs.**

**DCIT, Circle 61, Kolkata,**

Bamboo Villa, 169 Acharya  
Jagdish Chandra Bose Road,  
Entally, Kolkata - 700014

..... **Respondent**

**Appearances by:**

Assessee represented by : None  
Department represented by : Subhro Das, Addl. CIT, Sr. DR

Date of concluding the hearing : 16.06.2025  
Date of pronouncing the order : 24.06.2025

**ORDER**

**PER SANJAY AWASTHI, ACCOUNTANT MEMBER**

1. This appeal arises from order u/s 250 of the Income Tax Act, 1961 (hereafter "the Act"), passed by Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi, vide order dated 31.12.2024.

1.1. In this case, none have appeared on behalf of the assessee but it is decided to proceed ahead with the adjudication with the help of Ld. DR. It is seen that the present appeal has a peculiar set of facts which deserve to be mentioned for the record. The impugned order is dated 31.12.2024, which itself is against an order of the CIT(A) already passed on 07.04.2017. Thus, against the AO's order which was passed u/s 143(3) of the Act on 28.03.2014, the assessee appears to have approached the CIT(A) who has

disposed of the matter vide his order dated 07.04.2017. It is against this order that the assessee again approached the CIT(A) who has disposed of the matter vide his order dated 31.12.2024. Now, the order dated 31.12.2024 is the impugned order as far as the ITAT is concerned. In brief, through the impugned order, the Ld. CIT(A) has stated that an appeal before him would fall only against an order of AO and not any order passed by another CIT(A). On this ground, the appeal of the assessee has been rejected through the impugned order.

2. The assessee is aggrieved with the impugned order and has challenged the action of Ld. CIT(A) through the following grounds:

*“1. That the learned CIT(A) erred in law and on facts in dismissing the appeal as "not maintainable" without considering the merits of the case, thereby denying the appellant the opportunity of being heard, which is against the principles of natural justice.*

*2. That the CIT(A) failed to appreciate that the appeal was filed within the prescribed time and the appellant had a legitimate expectation of relief, which was denied without proper adjudication.*

*3. That the assessment order under section 143(3) suffers from multiple legal and factual errors, which were not examined by the CIT(A) due to the incorrect dismissal of the appeal on procedural grounds.*

*4. That the CIT(A) should have directed the matter to the correct forum instead of outrightly dismissing the appeal, which resulted in undue hardship to the appellant.*

*5. That the appellant prays for the quashing of the order of the CIT(A) and requests that the matter be restored for adjudication on merits before the appropriate appellate authority.*

*6. That the appellant reserves the right to add, alter, or modify any grounds of appeal at the time of hearing.”*

2.1 Before us, the Ld. DR pointed out that the Ld. CIT(A) has correctly dismissed the assessee's appeal on the ground that it was not maintainable before him.

3. We have carefully considered the submissions of the Ld. DR and have also gone through the documents before us. As has been mentioned earlier, it is clear that the CIT(A) of the impugned order was dealing with the case where an appeal had been filed against the order of another CIT(A). This has resulted in the Ld. CIT(A) mentioning that an appeal against another

CIT(A)'s order was not maintainable. We find no error in these findings of the Ld. CIT(A) and hence we agree in principle that dismissal of appeal was the only course of action available before the Ld. CIT(A). Accordingly, we confirm the same.

4. However, before parting with this issue, we would like to express an opinion that the assessee should have approached the ITAT after the first appellate order dated 07.04.2014 was received by him. Even if there was some delay in doing so the same could be prayed for condonation with an appropriate petition u/s 253(5) of the Act.

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

Order pronounced on 24.06.2025

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice President**

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Dated: 24.06.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Bhaktipada Kundu
2. DCIT, Circle 61, Kolkata
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches