

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

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No. 1056/KOL/2025
(Assessment Year: 2017-18)**

Goutam Saha
Khudiram Basu Road,
Shaktinagar, nadia-741102,
West Bengal

(Appellant)

Vs.

ITO, Ward-41(1), Nadia
Anantahari Mitra Road,
nadierpara, nadia, Krishna
Nagar, West Bengal-741101

(Respondent)

PAN No. BLYPS3149C

Assessee by : Shri Manish Tiwari, AR
Revenue by : Shri Somnath Das Biswas, DR

Date of hearing: 08.07.2025
Date of pronouncement: 18.07.2025

ORDER

Per Pradip Kumar Choubey, JM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 15.11.2023 for A.Y. 2017-18.

02. It appears from the report of the registry that the appeal has been filed after a delay of 474 days for this the assessee has filed condonation petition, which are as follows-

"AFFIDAVIT

I Gautam Saha son of Tarani Kumar Saha residing at Khudiram Bose Road Saktinagar, Krishnanagar-741102 and aged about 46 years do hereby solemnly affirm on oath and declare as follows: -

- 1.) That the order under section 250 of Income Tax Act 1961 was passed on 15.11.2023 for assessment year 2017-18. Accordingly, the due date for filing of appeal before the Hon'ble ITAT, Kolkata was 29.01.2024. But due to following reasons the preparation and filing of appeal was delayed and the appeal was not filed within the due date. 1*

2.) That the tax consultant of the appellant who is looking after the income tax matters T. Obas access to IT portal of the appellant. The then consultant has also registered his e-mail ID and mobile number on Income Tax Portal of the appellant. In this process the appellant was totally unaware about the actual outcome of the appeal proceedings thus failed to get any development of appeal proceedings.

3.) That the appellant is not aware of the adverse CIT(A) order for AY 2017 passed on 15.11.2023. In these circumstances, the appellant was unable to take remedial action against the adverse CIT(A) order passed by the Ld. CIT(A)-NFAC, Delhi in due time. No hard copy of any hearing notices or the appellate order was received by the appellant.

4.) That in the month of May, 2025 when the appellant contacted new tax consultant, he informed the appellant regarding passing of order u/s 250 and then we came to know that the impugned CIT(A) order was passed on 15.11.2023.

5.) Subsequently, the said tax consultant suggested for filing of appeal etc. before the Hon'ble ITAT, Kolkata.

6.) That the new tax consultant took few days' times to study the papers and documents and then drafted the appeal papers for filing of appeal before the Hon'ble ITAT, Kolkata.

7.) Accordingly, the finalized memo of appeal and grounds etc are presented today for your kind consideration.

8.) Thus, it is prayed before the Hon'ble ITAT kindly to accept the appellant's appeal by condoning the delay in filing of appeal under discretionary power vested on Hon'ble ITAT.

I further declare that the statements made at Sl. 1 to 8 which are true and correct to the best of my knowledge and belief."

03. On perusal of the condonation petition, the reason for delay in filing the appeal seems to be genuine and bonafide. The Ld. DR did not raise any objection in condoning the delay. Keeping in view, the condonation petition as well as judicial pronouncement that the case should be decided on merit not on technical issue, the delay is hereby condoned.
04. The brief facts of the case of the assessee is that for the A.Y. 2017-18, the assessee filed the return of income of ₹6,07,470/-. The case of the assessee was selected for scrutiny. Notice u/s 143(2) of the Act was

issued. Further, a notice along with questionnaire has also been issued to the assessee to furnish the accounts and documents but there was no response. Since, there was no response from the side of the assessee, assessment was done by making an addition of an amount of ₹5,2,40,703/-, treating it as undisclosed sale. Aggrieved by the said order, the assessee preferred the appeal before the Id. CIT (A), wherein also the assessee did not provide any details regarding the nature and source of income except for statements made in the memo copy, as a result of which the Id. CIT (A) dismissed the appeal of the assessee.

05. Being aggrieved and dissatisfied, the assessee has preferred the appeal before us.
06. The Id. AR instead of arguing into the merit of the case has only prayed that the appeal of the assessee is remitted back to the file of the Id. AO for fresh consideration by affording reasonable opportunity to the assessee to place all the materials and the documents before the Id. AO.
07. Contrary to that, the Id. Dr did not raise any objection in remitting the appeal of the assessee to the file of the Id. AO.
08. Upon hearing the submissions of the counsel of the respected parties, we have perused the order of the Id. lower authorities and find that the assessment was done in absence of the assessee. The Id. CIT (A) has also dismissed the appeal of the assessee when there was no submission filed by the assessee nor assessee filed any documentary evidences to explain the satisfaction to claim the relief. The prayer of the assessee is that assessee has to give an opportunity to place his case before the Id. AO. Keeping in view the submission made by the assessee, considering the order passed by the Id. lower authorities and for the interest of justice, we are inclined to restore the appeal of the

assessee to the file of the Id. AO for fresh consideration. The assessee is directed to place all the documentary evidences essentially to prove his case before the Id. AO without fail.

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

Order pronounced in the open court on 18.07.2025.

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

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

Kolkata, Dated 18.07.2025

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