

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
'SMC' BENCH, KOLKATA**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 608/KOL/2025  
Assessment Year: 2017-2018**

***Pabitra Mondal,.....Appellant  
Vivekananda Pally,  
Bankura-722101, West Bengal  
[PAN:CAMPM8321C]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-3(1), Bankura,  
Income Tax Building, Kenduadihi,  
Bankura-722102, West Bengal***

**Appearances by:**

*Shri Manoj Kataruka, A.R., appeared on behalf of the  
assessee*

*Shri Susanta Saha, Addl. CIT, Sr. D.R., appeared on  
behalf of the Revenue*

**Date of concluding the hearing: June 25, 2025**

**Date of pronouncing the order: June 26, 2025**

**ORDER**

The present appeal is directed at the instance of assessee against the order of ld. Addl./Joint Commissioner of Income Tax (Appeals)-1, Mumbai dated 3<sup>rd</sup> January, 2025 passed for Assessment Year 2017-18.

2. The contention of the ld. Counsel for the assessee is that the ld. CIT(Appeals) dismissed the appeal of the assessee *ex-parte*

without going into the merit of the case. He further submitted that the assessee was not aware of the date of hearing before the Id. CIT(Appeals). Therefore, the assessee was not in a position to appear before the Id. CIT(Appeals).

3. On the other hand, Id. Departmental Representative submitted that sufficient opportunity was being provided to the assessee but the assessee failed to furnish its submission in support of the grounds raised in this appeal during the assessment proceedings and also to provide submission before the Id. CIT(Appeals) to represent its case. Therefore, the Id. CIT(Appeals) has no other option except dismissing the appeal and he pleaded to uphold the order passed by the Id. CIT(Appeals).

4. I have heard both the sides and perused the material available on record. By considering the totality of the facts and circumstances of the case and in order to ensure the principle of natural justice, I am of the view that it is a fit case to provide one more opportunity to the assessee. Therefore, I remit the matter back to the file of Id. CIT(Appeals) with a direction to dispose of the appeal without any inference on the observations of earlier order passed by him. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits of the case, based on the materials available on the record. Thus, the grounds raised by the assessee in the appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 26/06/2025.

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

**Kolkata, the 26<sup>th</sup> day of June, 2025**

*Copies to :(1) Pabitra Mondal,  
Vivekananda Pally,  
Bankura-722101, West Bengal*

*(2) Income Tax Officer,  
Ward-3(1), Bankura,  
Income Tax Building, Kenduadihi,  
Bankura-722102, West Bengal*

*(3) Addl./JCIT(A)-1, Mumbai;*

*(4) CIT - , Kolkata;*

*(5) The Departmental Representative;*

*(6) Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**