

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-PATNA 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

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

**I.T.A. No. 119/PAT/2025
Assessment Year: 2017-2018**

***Arun Prasad Mondal,.....Appellant
C/o. Shiv Narayan
(Prop. Maa Dhaneshwari Khad Beej Bhandar),
Bardha (Sikti),
Araria-854333, Bihar
[PAN:BOHPM1854A]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-3(3), Purnea,
Near Jail Chowk, NH-31,
Purnea-854301, Bihar***

Appearances by:

No one, appeared on behalf of the assessee

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of
the Revenue*

Date of concluding the hearing: June 16, 2025

Date of pronouncing the order: July 22, 2025

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 15th January 2024 passed for Assessment Year 2017-18.

2. The appeal is time barred by 345 days in filing the appeal by the assessee. However, the assessee filed a condonation petition saying that there was no communication of uploading of the order either on the registered e-mail or registered mobile number of the assessee. The jurisdictional AO stationed at Purnea has orally communicated the dismissal of appeal and directed to deposit the remaining tax. The assessee was not aware of any notices of hearing and the order passed by the Id. CIT(Appeals). When the assessee came to know about the order passed by the Id. CIT(Appeals), the assessee approached the Id. A.R. to prefer an appeal, due to that there was a delay of 345 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, I am of the view that the assessee was prevented in filing the appeal within the stipulated time. Therefore, I am inclined to condone the delay of 345 days. Hence the delay is condoned.

4. None appeared on behalf of the assessee at the time of hearing. Therefore, I have decided to dispose of the appeal after hearing the Id. Departmental Representative and perusing the material available on record.

5. Brief facts of the case are that the appellant-assessee is an individual, who filed income tax return on 29.03.2018 disclosing total income of Rs.3,12,400/- for the AY 2017-18. The income tax return was later selected for scrutiny through CASS. Accordingly,

notice under section 143(2) was issued and served upon the assessee for compliance on 12.10.2018. Since no compliance was made by the assessee, again notice under section 142(1) was issued and served upon the assessee for compliance on 30.08.2019. The assessee again failed to comply, Since the assessee never cared to make compliance of the notices or avail opportunities provided to him and taking into consideration the time constraints, no option was left with the ld. Assessing Officer to proceed for passing the assessment order on the basis of information/materials available on record under section 144 of the Act and penalty proceedings under section 270A of the Income Tax Act was initiated for misreporting of Rs.23,97,232/- and determined the total taxable income of the assessee at Rs.27,09,632/- under section 144 of the Act. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

6. The ld. CIT(Appeals) dismissed the appeal of the assessee as the assessee failed to produce any documentary evidence in support of his claim.

7. On being aggrieved, the assessee preferred an appeal before the ITAT. It was the submission of the ld. Departmental Representative that sufficient opportunity was being provided to the assessee. Therefore, the ld. CIT(Appeals) has no other option except dismissing the appeal and he pleaded to uphold the order passed by the ld. CIT(Appeals).

8. I have heard the ld. Departmental Representative and perused the material available on record. The ld. CIT(Appeals) dismissed the appeal of the assessee saying that the appellant is not interested in filing any details during the appellate proceedings and availed the opportunity under the Principles of Natural Justice. No further opportunity be provided as the appellant has already been granted several opportunities which shows that the appellant is a habitual non-compliant and had no regards for the statutory proceedings. The ld. CIT(Appeals) also relied on the judgment of the Hon'ble Punjab & Haryana High Court in the case of M/s. New Diwan Oil Mills -vs.- CIT [296 ITR 495] and also in the case of Late Tukojirao Holkar (MP), 223 ITR 480. Likewise, in the case of CIT Vs. Multiplan India (P) Ltd. (38 ITD 320) (Del) similar view had been taken. The ld. CIT(Appeals), therefore, convinced that the assessee was not interested in prosecuting the appeal and, therefore, dismissed the appeal of the assessee as un-admitted”.

9. By considering the totality of the facts and circumstances 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 to decide the case on merit. Therefore, I remit the matter back to the file of ld. CIT(Appeals) with a direction to dispose of the appeal without any inference on the observations of earlier order passed by him and to decide it afresh on merit. 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.

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

Order pronounced in the open Court on 22/07/2025.

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

Kolkata, the 22nd day of July, 2025

- Copies to :* (1) Arun Prasad Mondal,
C/o. Shiv Narayan
(Prop. Maa Dhaneshwari Khad Beej
Bhandar), Bardha (Sikti),
Araria-854333, Bihar
- (2) Income Tax Officer,
Ward-3(3), Purnea,
Near Jail Chowk, NH-31,
Purnea-854301, Bihar
- (3) CIT(A), NFAC, Delhi;
(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.