

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No. 1076//KOL/2025
(निर्धारण वर्ष / Assessment Year :2017-18)

Smt. Dulali Roy c/o Prakash Roy, Green Wood, Sonata, Citi Centre-2, Flat No. 9E, 9 th Floor, Action area-IID, Kolkata-700161, West Bengal	Vs	ITO Ward 2(4), Burdwan Aaykar Bhavan, Court Compound, Burdwan, West Bengal-713101
PAN No. : ACYPR 0763 R		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Soumitra Choudhury, AR
राजस्व की ओर से /Revenue by	:	Shri Shankar Naskar, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	23/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	23/07/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id. CIT (A), NFAC in appeal No. ITBA/NFAC/S/250/2023-24/1063566162(1) vide order dated.28.03.2024 for A.Y. 2017-18.

2. Shri Soumitra Choudhury, Id AR appeared on behalf of the assessee.

Shri Shankar Naskar, Id.Sr. DR appeared on behalf of the revenue

3. The appeal of the assessee is delayed by 354 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating sufficient reasons which are plausible and not found to be false. Accordingly, the delay of 354 days is condoned and the appeal is admitted for hearing.

4. It was submitted by the Id.AR that the assessee the Id. Assessing Officer has framed the assessment without providing sufficient opportunity.

It was also the submission that the Id. CIT(A) passed the order ex-parte. It was the submission that the assessee may kindly be provided one more opportunity to represent the case before the Id. AO so that the assessee could be able to submit the required details to substantiate its case.

5. In reply, Id. Sr. DR supported the orders of the Id. AO and Id. CIT(A).

6. I have considered the rival submissions. A perusal of the impugned order clearly shows that the Id. CIT(A) has passed the appellate order ex-parte. A further perusal of the assessment order also clearly shows that the assessee could not submit the details during the course of assessment proceedings. However, the Id. AR during the course of hearing requested for one more opportunity to represent its case before the Id. AO. This being so, in the interest of justice, the issues in this appeal are restored to the file of the Id. AO for readjudication afresh after providing adequate opportunity of being heard to the assessee. The assessee is directed to cooperate with the Id. AO in the readjudication proceedings.

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

Order dictated and pronounced in the open court on 23/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 23/07/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata