

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH”, KOLKATA

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**I.T.A. No. 966/KOL/2024
(Assessment Year 2021-2022)**

Raghib Ali,

30, Madan Mohan Burman Street,
Kolkata – Kolkata - 700007
[PAN: AHTPA2818E]

..... **Appellant**
vs.

Income Tax Officer – 44(2), Kolkata,

3, Government Place,
Kolkata - 700001

..... **Respondent**

Appearances by:

Assessee represented by : Devesh Poddar, AR

Department represented by : Arun Kumar Meena, Sr. DR

Date of concluding the hearing : 17.07.2025

Date of pronouncing the order : 21.07.2025

ORDER

PER SANJAY AWASTHI, ACCOUNTANT MEMBER

1. The present appeal arises from the order u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”), passed by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi vide order dated 14.09.2023.

1.1 In this case, the Ld. AO made two additions on account of unexplained sundry creditor u/s 41(1)(a) of the Act (Rs. 2,71,35,296/-) and the second addition was made u/s 68 of the Act amounting to Rs. 27,66,184/-. The assessee carried this matter before the Ld. CIT(A) where an exparte order was passed, dismissing the assessee’s appeal.

1.2 Aggrieved with this action of the Ld. CIT(A), the assessee has approached the ITAT with several grounds of appeal challenging the

impugned additions.

1.3 Before us, the AR briefly took us through the facts of the case and stated that due to a communication gap between the assessee and his tax counsel, proper representation could not be made at the first appeal stage.

1.4 The Ld. DR relied on the orders of authorities below.

2. We have carefully considered the records before us and the averments of Ld. AR/DR. We find that the impugned order is an exparte one and hence it is clear that there was no chance that the Ld. CIT(A) could have examined the facts at his level. Accordingly, we deem it fit to set aside the impugned order and remand the same back to the file of Ld. CIT(A) for fresh adjudication. Needless to say, the assessee would be alert to notices given by the Ld. CIT(A) for hearing in the case.

3. In the result, appeal filed by the assessee is allowed for statistical purposes.

Order pronounced on 21.07.2025

Sd/-
(George Mathan)
Judicial Member

Sd/-
(Sanjay Awasthi)
Accountant Member

Dated: 21.07.2025
AK, Sr. P.S.

Copy of the order forwarded to:

1. Raghib Ali
2. Income Tax Officer – 44(2), Kolkata
3. CIT(A)
4. CIT
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches