

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No. 188/RAN/2025  
Assessment Year: 2017-2018**

***Subir Mandal,.....Appellant  
61, Parsudih, Pramathanagar,  
Jamshedpur-831001, Jharkhand  
[PAN:ANFPM1717N]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-3(4), Chaibasa,  
47, CH Area, Jamshedpur-831001, Jharkhand***

**Appearances by:**

*Shri Akshay Ringasia, A.R., appeared on behalf of the  
assessee*

*Shri Khubchand T. Pandya, Sr. D.R., appeared on behalf  
of the Revenue*

**Date of concluding the hearing: July 21, 2025**

**Date of pronouncing the order: August 25, 2025**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

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 19<sup>th</sup> February, 2024 passed for Assessment Year 2017-18.

2. The ld. Authorized Representative Shri Akshay Ringasia submitted a letter dated 21.07.2025 before the Bench praying for adjournment of three weeks in the matter. We have perused the record in the Open Court and found that the ld. CIT(Appeals) passed the order ex-parte without going into the merit of the case. The ld. CIT(Appeals) passed the order ex-parte mainly on the ground that the assessee was provided several opportunities of hearing and called for written submissions and documentary evidences in support of his ground of appeal raised, but the assessee did not avail any of the opportunities of being heard and not furnished any supporting evidence in support of his claim. Therefore, we do not deem it appropriate to grant any adjournment to the assessee. Hence, the application for adjournment is rejected.

3. Brief facts of the case are that the appellant-assessee is an individual, who filed his return of income showing total income of Rs.3,48,260/- on 27.07.2017 for AY 2017-18, which has been processed under section 143(1) on 19.10.2017. The assessee has shown income from other sources at Rs.42,587/-. The case of the assessee was selected for reassessment proceeding under section 148. However, notice u/s 148 and subsequent notices under section 142(1) could not be acted upon by the assessee. The assessee purchased an immovable property jointly owned along with his wife. The total consideration jointly paid was Rs.20,00,000/- where the assessee paid only a portion of consideration and the rest was paid by his wife. Stamp valuing authority valued it at Rs.33,27,500/-. Subsequently it was

brought by the authority that the assessee has received the said immovable property for an inadequate consideration and also the differential amount of Rs.13,27,500/- deemed to be the income of the assessee. Since no response from the side of assessee, the ld. Assessing Officer treated Rs.13,27,500/- as undisclosed income and added to the income of the assessee from other sources u/s 56(2)(vii) of the Act. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

4. The ld. CIT(Appeals) dismissed the appeal of the assessee ex-parte as the assessee failed to produce satisfactory documentary evidences in support of his claim inspite of sufficient opportunities given.

5. On being aggrieved, the assessee preferred an appeal before the ITAT.

6. It was the submission of the ld. Counsel for the assessee that the ld. CIT(Appeals) simply upholding the order of ld. Assessing Officer and without going into the merit of the case dismissed the appeal. Ld. Counsel pleaded to set aside the order of ld. CIT(Appeals).

7. 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. We have heard both the sides and perused the material available on record. The ld. CIT(Appeals) dismissed the appeal of the assessee *ex-parte* without going into the merit of the case. By considering the totality of the facts and circumstances of the case, and in order to ensure the principle of natural justice, we are of the view that it is a fit case to provide one more opportunity to the assessee. Therefore, we 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, we 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 are allowed for statistical purposes.

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

Order pronounced in the open Court on 25/08/2025.

Sd/-  
**(Ratnesh Nandan Sahay)**  
**Accountant Member**

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

**Kolkata, the 25<sup>th</sup> day of August, 2025**

*Copies to :(1) Subir Mandal,  
61, Parsudih, Pramathanagar,  
Jamshedpur-831001, Jharkhand*

(2) *Income Tax Officer,  
Ward-3(4), Chaibasa,  
47, CH Area, Jamshedpur-831001, Jharkhand*

- (3) *CIT(Appeals), NFAC, Delhi;*  
(4) *CIT - ;*  
(5) *The Departmental Representative;*  
(6) *Guard File*

*TRUE COPY*

*By order*

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

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