



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

**BEFORE S/SHRI AND RAJESH KUMAR, ACCOUNTANT MEMBER AND
SONJOY SARMA, JUDICIAL MEMBER**

ITA No.2065/Kol/2025
Assessment Year : 2012-13

Shri Madho Tiwari, 432, Srikrishna Nagar, Pravash Nagar, Rishra, Hooghly, W.B	Vs.	Income Tax Officer, Ward 23(1), Hooghly.
PAN/GIR No.ADMPT 4685 R		
(Appellant)	..	(Respondent)

Assessee by : Shri Sounitra Choudhury, Adv
Revenue by : Shri P.N. Barnwal, CIT DR

Date of Hearing : 08/09/2025
Date of Pronouncement : 15/09 /2025

ORDER

_PER: RAJESH KUMAR, AM

This is an appeal filed by the assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NAFC), New Delhi NFAC), Delhi dated 20.02.2024 in Appeal No.CIT(A), Kolkata-6/10429/2019-20 passed for Assessment Year 2012-13.

2. The appeal is time barred by 170 days. The assessee has filed condonation petition supported by an affidavit stating that the appeal was filed before the Id CIT(A) through online by Sri Prakash Agarwal but due to his illness he was irregular to open the e-mail and not showing I.T. portal. When the assessee was enquiring about the fate of the appeal filed before the Id CIT(A), it was found that the appellate order was lying in the I.T. Portal and immediately, the assessee approached the Tax advocate to take further steps in the matter and consequently, the appeal was filed belatedly by 170 days. It was stated that the delay in filing the appeal was not intentional but due to a reasonable cause and prayed for condoning the delay.

3. After considering the rival parties and the averments made in the affidavit, we are satisfied that the delay in filing the appeal is due to reasonable cause. Consequently, we condone the delay of 170 days in filing the present appeal and admit the same for adjudication on merit.

4. At the time of hearing, Id AR of the assessee submitted that the Id CIT(A) has passed the order ex parte without affording reasonable opportunity to the assessee. He also stated that the assessment order has been passed u/s.147 r.w.s 144 of the Act due to non-compliance of the notices issued by the AO. He prayed to give one more opportunity to present its case before the AO. On the other hand, Id CIT DR opposed the request of Id AR of the assessee.

5. After considering the rival submissions and perusing the materials on record, we find that the Assessing officer has passed assessment order u/s.147 r.w.s. 144 of the Act computing the tax payable at Rs.6,87,580/- which includes the advance tax payable by the assessee as well as the interest on account of delayed payment of advance tax. In the appeal, the Id CIT(A) has dismissed the appeal on the ground that the assessee failed to comply with the provisions of Section 249(4)(b) as he had not paid an amount equal to the amount of advance tax that was payable by him. Hence, the assessee has filed in the instant appeal and in the absence of any representation before him in regard to the claim of the assessee. Since assessment has been completed under section 147 r.w.s. 144 of the Act, we are of the view that the matter needs to be examined afresh by the AO. Accordingly, the issues raised in this appeal are restored to the files of the Ld.AO. The assessee is directed to co- operate with the Revenue and shall not seek unnecessary adjournment in the matter. Needless to say that proper opportunity of being heard is to granted to the assessee in accordance with law.

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

Order dictated and pronounced in the open court on 15/9/2025

Sd/-
(SONJOY SARMA)
Judicial Member

Sd/-
(RAJESH KUMAR)
Accountant Member

Kolkata: Dated 15 /09/2025

B.K.Parida, Sr. PS (OS)

Copy of the Order forwarded to :

1. The Appellant : Shri Madho Tiwari, 432, Srikrishna Nagar, Pravash Nagar, Rishra, Hooghly, W.B
2. The respondent: Income Tax Officer, Ward 23(1), Hoogly.
3. The CIT(A)-,NFAC, Delhi
4. Pr.CIT,Kolkata
5. DR, ITAT, Kolkata
6. Guard file.
//True Copy//

By order

**Asst.Registrar,
Itat, Kolkata**

