

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

**SHRI MANJUNATHA G, ACCOUNTANT MEMBER  
SHRI SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. No. 467/KOL/2025  
(Assessment Year 2012-13)**

**Marias Institute of Management and Technology,**

11/6, G.T. Road, Shibpur,

Howrah - 711101

[PAN: AACAM7211L]

..... **Appellant**

**vs.**

**The Income Tax Officer,**

**Ward 48(1),**

Aayakar Bhawan, P-7,

Chowringhee Square,

Kolkata - 700069

..... **Respondent**

**Appearances by:**

Assessee represented by : P.J. Bhide, AR

Department represented by : Dheeraj , Sr. DR

Date of concluding the hearing : 16.09.2025

Date of pronouncing the order : 17.09.2025

**ORDER**

**PER SONJOY SARMA, JUDICIAL MEMBER**

This appeal arises from order dated 05.12.2023, passed u/s 250 of the Income Tax Act, 1961 (hereafter “the Act”) by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC) [hereafter “the Ld. CIT(A)].

2. Brief facts of the case are that the assessee is a charitable public trust, filed its return of income for the Assessment Year 2012-13 by declaring total income of Rs. 35,820/-. Subsequently, the case of the assessee was reopened u/s 147 of the Act where the Ld. AO passed an order u/s 147/143(3) of the Act by making addition of Rs. 1,06,20,990/-

to the income of the assessee u/s 69 of the Act as unexplained investment of the assessee outside the books of accounts.

3. Aggrieved by the above order, the assessee preferred an appeal before the Ld. CIT(A), where the appeal of the assessee was dismissed due to non-compliance on the various dates fixed for hearing. Ultimately, the Ld. CIT(A) upheld the order of the Ld. AO by dismissing the appeal of the assessee.

4. Dissatisfied with the above order, the assessee is in appeal before this Tribunal raising various grounds. However, the primary contention of the assessee is that the impugned order passed by the Ld. CIT(A) is an *ex parte* order and assessee could not afford the reasonable opportunity of being heard. Therefore, another chance may be given to the assessee so that the assessee can submit supported documents in order to substantiate its claim. He, therefore, prayed that instant order may be set aside to the file of Ld. CIT(A) with a direction to re-examine the issue afresh. On the other hand, the Ld. DR did not object to such prayer made by the assessee and he stated that the order of the Ld. CIT(A) was *ex parte* due to non-compliance on the part of the assessee, therefore, direction may be issued to the assessee to comply the notice issued by the Ld. CIT(A) as and when fixed for hearing in the remand proceeding.

5. We after hearing the rival submissions and perusing the material available on record. We find that in the present case, the impugned order passed by the Ld. CIT(A) is an *ex parte* order due to non-appearance on the part of the assessee. Therefore, in the interest of justice, and fair play, it is necessary to remand back the whole issue to the file of Ld. CIT(A) with a direction to re-examine the issue afresh after affording a reasonable opportunity of being heard to the assessee, further with a direction to

assessee to comply with the notices issued by the Ld. CIT(A) as and when the remand proceedings start.

6. In terms of the above, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 17.09.2025

Sd/-  
**(Manjunatha G)**  
**Accountant Member**

Sd/-  
**(Sonjoy Sarma)**  
**Judicial Member**

Dated: 17.09.2025  
AK, Sr. P.S.

*Copy of the order forwarded to:*

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Bench