

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

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No. 1912/KOL/2025  
(Assessment Year: 2020-21)**

**Keka Sinha**

C/o Subash Agarwal &  
Associates, Advocates Sidha  
Gibson, 1, Gibson Lane, Suite  
213, 2<sup>nd</sup> Floor, Kolkata-700069  
West Bengal

**(Appellant)**

**Vs.**

**DCIT, Circle 43, Kolkata**  
3, Government Place West,  
Government Place, BBD Bagh,  
Kolkata-700001, West Bengal

**(Respondent)**

**PAN No. ALGPS3391H**

**Assessee by** : Shri Siddharth Agarwal, AR  
**Revenue by** : Shri Anup Biswas, DR

**Date of hearing:** 27.10.2025  
**Date of pronouncement:** 28.10.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 27.01.2025 for the AY 2020-21.

02. At the outset, we note that the appeal of the assessee is barred by limitation by 144 days. At the time of hearing, the counsel of the assessee explained the reasons for delay in filing the appeal. The Ld. A.R did not raise any objection in condoning the delay. After hearing the rival contentions and perusing the materials available on record, we find that the delay is for bonafide and genuine reasons and hence, we condone the delay and adjudicate the appeal in ensuing paras.

03. The Id. Counsel for the assessee submitted before the Bench that the order passed by the Ld. CIT(A) u/s. 250 of the Act was without providing sufficient opportunity to the assessee and as such the order is bereft of natural justice and is liable to be set aside.
04. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.
05. We ,after hearing the submissions of the parties and perusing the material available on record, find that apparently this case was decided ex-parte by both the lower authorities. We note that despite repeated reminders/ notices, none was presented before the Id. CIT (A) and the Id. CIT (A) passed an ex-parte order in limine without deciding the issues at merit which is in violation of Provisions of Section 250(6) of the Act. Therefore, in the interest of justice and fairplay, this appeal is restored to the file of the learned AO with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee. It is further clarified that assessee should also not seek any adjournments unless otherwise required for reasonable cause. The appeal of the assessee is allowed for statistical purposes.
06. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 28.10.2025.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 28.10.2025

*Sudip Sarkar, Sr.PS*



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

True Copy//

BY ORDER,

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata