

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

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 1276/KOL/2025
Assessment Year: 2019-2020**

***Rajpal Gupta,.....Appellant
103/25, Foreshore Road, Shibpur,
Howrah-711102, West Bengal
[PAN:ADTPG4725E]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-47(1), Kolkata,
3, Government Place (West),
Kolkata-700001***

Appearances by:

*Shri Avijit Ghosal, Advocate, appeared on behalf of the
assessee*

*Shri Mrinmay Basak, Sr. D.R., appeared on behalf of the
Revenue*

Date of concluding the hearing: October 14, 2025

Date of pronouncing the order: October 30, 2025

O R D E R

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 03.09.2024 passed for Assessment Year 2019-2020.

2. The appeal is time barred by 194 days in filing the appeal by the assessee. However, the assessee filed an affidavit and

condonation petition before the ITAT in support of condonation of delay of 194 days mentioning that the delay occurred due to different types of severe illness, which affected memory seriously and stated that he was not aware of any notices of hearing and the order passed by the ld. CIT(Appeals) and when he came to know about the order passed by the ld. CIT(Appeals), he approached the ld. A.R. to prefer an appeal, due to that there was a delay of 194 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. Considering the facts and circumstances of the case, I am of the view that the assessee was prevented in filing the appeal within the stipulated time. Therefore, I am inclined to condone the delay of 194 days. Hence the delay is condoned.

4. Facts in brief are that the assessee is an individual, who filed his return of income for the AY 2019-20 declaring taxable income at Rs.6,32,140/-. On the basis of inputs received from CGST authority, the Directorate of Income Tax (Inv.), Kolkata conducted an inquiry and it is found that Mr. Koleshwar Ravidas is one of those fake taxpayers who are indulging in issuance of fraudulent/fake GST invoices for passing irregular input tax credit to other business entities and for doing this, they availed and utilized input tax credit (ITC) against fake invoices issued by others. In spite of affording adequate opportunities, the assessee did not furnish any information. In absence of any explanation offered by the assessee, the total amount of Rs.22,01,361/- was treated as bogus accommodation entry and treated as suppressed

income of the assessee for the year under consideration. The ld. Assessing Office considered the bogus purchases as unexplained expenditure and the same was brought to tax under section 69C of the Act and penalty proceedings under section 271AAC of the Act were initiated separately. Finally ld. Assessing Officer determined the total taxable income of the assessee at Rs.28,33,501/-.

5. The ld. CIT(Appeals) dismissed the appeal of the assessee ex-parte without going into the merit of the case as the assessee failed to produce the details to explain the purchases and did not furnish any evidence in support of his claim.

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

7. At the time of hearing, the ld. Counsel for the assessee submitted that he purchased from proprietorship concerns M/s. Supreme Traders of Koleshwar Ravidas to the tune of Rs.69,48,543/- and the same was taken into account in his return of income for the AY 2019-20 and ld. CIT(Appeals) without going into merit of the case passed the ex-parte order dismissing the appeal. He pleaded to set aside the order passed by the revenue authorities.

8. On the other hand, ld. Departmental Representative submitted that sufficient opportunity was being provided to the assessee but the assessee failed to appear before the ld.

CIT(Appeals). 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).

9. I have heard both the sides and perused the material available on record. I find that the assessee failed to produce the details of requisite information as asked before the ld. Assessing Officer as well as ld. CIT(Appeals). The assessee did not furnish any evidence in support of his claim. The ld. CIT(Appeals) dismissed the appeal of the assessee *ex-parte* without going into the merit of the case. Therefore, in order to ensure the principle of natural justice, I am of the view that it is a fit case to provide one more opportunity to the assessee. Therefore, I 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. At the same breath, I 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 in the appeal are allowed for statistical purposes.

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

Order pronounced in the open Court on 30/10/2025.

Sd/-

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 30th day of October, 2025

*Copies to :(1) Rajpal Gupta,
103/25, Foreshore Road, Shibpur,
Howrah-711102, West Bengal*

*(2) Income Tax Officer,
Ward-47(1), Kolkata,
3, Government Place (West),
Kolkata-700001*

(3) CIT(A), NFAC, Delhi;

(4) CIT - , Kolkata;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

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

Laha/Sr. P.S.