

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

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

**I.T.A. No. 2056/KOL/2025
Assessment Year: 2018-2019**

**Raju Saha,.....Appellant
Swapanapuri, Duttapukur Hatkhola,
Barasat, 24-Parganas (N), Kolkata-743248,
West Bengal
[PAN:AWOPS1579E]**

-Vs.-

**DCIT/ACIT,.....Respondent
Circle-61, Kolkata,
Office of the Deputy Commissioner of Income Tax,
Bamboo Villa,
169, A.J.C. Bose Road,
Kolkata-700014**

Appearances by:

Sonam Bajoria, A.R., appeared on behalf of the assessee

Shri Manas Mondal, Sr. D.R., appeared on behalf of the Revenue

Date of concluding the hearing: November 10, 2025

Date of pronouncing the order: November 13, 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 07.08.2025 passed for Assessment Year 2018-2019.

2. The appeal is time barred by 301 days in filing the appeal by the assessee before the Id. CIT(Appeals). However, the assessee did not file affidavit/condonation petition and not able to demonstrate that sufficient cause existed for non-filing the appeal within due time. There is also no merit in the reasons mentioned in Form No. 35 of appeal for condonation of delay. Considering the overall facts and circumstances of the case, I am inclined to condone the delay of 301 days in filing appeal before the Id. CIT(Appeals). Hence the delay is condoned.

3. Facts in brief are that the appellant-assessee made substantial financial transactions in the form of receipt of salary income i.e. amounting to Rs.63,81,187/- received from Reliance Telecom Ltd., Ticker Plant Ltd., Vodafone Mobuile Ltd. and Dishnet Wireless Ltd., which is above the basic exemption chargeable to tax as salaried employee. On the basis of above information, notice under section 148A(b) of the Income Tax Act with prior approval of Id. PCIT-18, Kolkata, issued to the assessee along with the relevant information on 20.03.2022 requesting to show-cause as to why notice under section 148 should not be issued to him. In response, the assessee did not file any submission. It is clear that the assessee failed to disclose the material or fact fully and truly necessary for assessment of the relevant assessment year. There was a tangible material on record that the income of the assessee to the tune of Rs.63,81,137/- for AY 2018-19 has escaped assessment within the meaning of section 147 of the Income Tax Act. Accordingly notice under section 148 of the Act was issued to the assessee after issuance of order under section 148A(d) of the

Act with the prior approval of the specified authority, but the assessee did not make any compliance. As the assessee did not furnish any information, the assessee was again requested to furnish the requisite information by way of issuance of another notice under section 142(1) of the Act dated 16.01.2023, But the assessee failed to furnish the details as called for. Finally show-cause notice under section 144 of the Act was issued to the assessee, but the assessee failed to furnish any response. As per Form 16 filed by the assessee, gross salary of the assessee during FY 2017-18 is Rs.218,07,893/-. The assessee has been allowed exemption of Rs.2,34,913/- and Rs.3,00,000/- u/s. 10 on account of HRA and Leave Salary exemption respectively. Further an amount of Rs.1,07,445/- has been reduced u/s 80C on account of EPF contribution and net taxable income determined at Rs.21,63,740/- on which TDS of Rs.4,75,471/-. Further as per Form 26AS, it is seen that the assessee received an amount of Rs.1,08,447/- and Rs.8,11,180/- from M/s. Reliance Telecom Ltd. employees' superannuation scheme and Tickerplant Ltd. on which TDS of Rs.26,410/- and Rs.64,528/- has been deducted u/s 192 of the Act. As per annual summary of the assessee, the assessee received an amount of Rs.1,08,447/- and Rs.8,11,180/-, which is taxable amount of current employer. Since the assessee did not furnish any reply to the queries as called from time to time, the ld. Assessing Officer added Rs.30,83,367/- to the total income of the assessee and penalty proceedings u/s 270A of the Income Tax Act were initiated for under-reporting of income to the tune of Rs.30,83,367/-.

4. On being aggrieved, the assessee preferred an appeal before the Id. CIT(Appeals). The Id. CIT(Appeals) dismissed the appeal of the assessee in limine on the ground of not filing appeal within the prescribed time provided under the Act.

5. I have heard both the sides and perused the material available on record. By considering the totality of the facts and circumstances of the case, I condone the delay and remit the matter back to the file of Id. Assessing Officer to examine the details filed by the assessee. I find that the Id. Assessing Officer has not given any reason for the disallowance, though the assessee is a salaried employee. 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, the Id. Assessing Officer is directed to examine these issues and pass a speaking order. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Id. Assessing Officer failing which the Id. Assessing Officer 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.

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

Order pronounced in the open Court on 13/11/2025.

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

Kolkata, the 13th day of November, 2025

*Copies to :(1) Raju Saha,
Swapanapuri, Duttapukur Hatkhola,
Barasat, 24-Parganas (N), Kolkata-743248,
West Bengal*

*(2) DCIT/ACIT,
Circle-61, Kolkata,
Office of the Deputy Commissioner of Income
Tax,
Bamboo Villa,
169, A.J.C. Bose Road, Kolkata-700014*

*(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