

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

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

**I.T.A. No. 1514/KOL/2025
Assessment Year: 2012-2013**

***Atanu Bhattacharjee,.....Appellant
64, Green Park, Narendrapur S.O.,
Kalmikhali, Pin Code-700103, W.B.
[PAN:ADKPB1266A]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-52(1), Kolkata,
Bamboo Villa,
169, A.J.C. Bose Road,
Kolkata-700014***

Appearances by:

*Shri Sanjoy Chatterjee, F.C.A., appeared on behalf of the
assessee*

*Shri Kallol Mistry, JCIT, Sr. D.R., appeared on behalf of
the Revenue*

Date of concluding the hearing: November 12, 2025

Date of pronouncing the order: November 17, 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), Kolkata-16 dated 28.02.2020 passed for Assessment Year 2012-2013.

2. The appeal is time barred by 226 days in filing the appeal by the assessee. However, the assessee filed an affidavit and condonation petition for condoning the delay before the ITAT in support of condonation of delay of 226 days mentioning that the delay occurred due to different types of severe illness, and stated that he was not aware of any notices of hearing and the order passed by the Id. CIT(Appeals), even the appeal is not visible in the ITD Portal and no order is also visible for that and when he came to know from his old friend who used to look after his case, about the order passed by the Id. CIT(Appeals), he approached the Id. A.R. to prefer an appeal, due to that there was a delay of 226 days in filing the appeal before the Tribunal. Therefore, he pleaded to condone the delay.

3. At the time of hearing, Id. Counsel for the assessee submitted that the Id. CIT(Appeals) has passed the order ex-parte without giving opportunities to the assessee. He prayed before the Bench for one more opportunity to substantiate his case before the Id. CIT(A).

4. On the other hand, Id. Sr. Departmental Representative supported the orders of lower authorities.

5. I have heard the rival submissions and perused the material available on record. A perusal of the impugned order clearly shows that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, ld. CIT(Appeals) confirmed the addition made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal due to non-appearance. I also find that the assessment order has been passed u/s.143(3) of the Act as the assessee failed to produce any evidence or supporting document in support of the claim. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) and in order to meet the principle of natural justice, remit the matter back to the file of the ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. 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 based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**6. In the result, appeal of the assessee stands partly allowed
for statistical purposes.**

Order pronounced in the open Court on 17/11/2025.

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

Kolkata, the 17th day of November, 2025

*Copies to :(1) Atanu Bhattacharjee,
64, Green Park, Narendrapur S.O.,
Kalmikhali, Pin Code-700103, W.B.*

*(2) Income Tax Officer,
Ward-52(1), Kolkata,
Bamboo Villa,
169, A.J.C. Bose Road, Kolkata-700014*

*(3) CIT(A), Kolkata-16;
(4) CIT - , Kolkata;
(5) The Departmental Representative;
(6) Guard File*

TRUE COPY

By order

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

Laha