

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

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

**I.T.A. No. 964/KOL/2025
Assessment Year: 2017-2018**

***Pawan Kumar Agarwal,.....Appellant
P-912, Lake Town, Block-A,
Kolkata-700089, West Bengal
[PAN:ACVPA3110A]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-22(2), Kolkata,
Bamboo Villa, Kolkata-700014***

Appearances by:

*Shri Akshay Ringasia, Advocate, appeared on behalf of
the assessee*

*Shri Sanjib Kumar Paul, Addl. Sr. D.R., appeared on
behalf of the Revenue*

Date of concluding the hearing: November 19, 2025

Date of pronouncing the order: November 21, 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 11.12.2024 passed for Assessment Year 2017-2018.

2. The appeal is time barred by 66 days in filing the appeal by the assessee before the Tribunal. However, the assessee did not file affidavit before the ITAT in support of condonation of delay of 66

days. 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 66 days. Hence the delay is condoned for the appeal.

3. The facts in brief are that the assessee is an individual, who filed his return of income under section 139(1) of the Act declaring total income of Rs.7,07,360/-. The return was subsequently selected for reassessment based on information received from the Investigation Wing, Kolkata that the appellant had received Rs.5,00,035/- from M/s/ Blossom Trexim Pvt. Ltd. claimed to be a shell entity controlled by one Shri Mukesh Banka, an entry operator. The ld. Assessing Officer completed the assessment solely on the basis of third-party statements and investigation reports. The amount of Rs.5,00,035/- represented an advance for a proposed property transaction and the appellant refunded the entire advance along with additional compensation prior to the issuance of impugned notice through proper banking channels. The transaction was duly recorded in the appellant's books. The ld. CIT(Appeals) sustained the addition holding the service of notice and dismissed the appeal of the assessee.

4. On being aggrieved, the assessee preferred an appeal before the Tribunal. It was the submission of the ld. Counsel for the assessee that the ld. CIT(Appeals) has not adjudicated the issues on merit under section 69A of the Income Tax Act. Hence, ld. Counsel pleaded to remit the matter back to the file of ld. CIT(Appeals) to adjudicate the matter afresh on merits.

5. On the other hand, ld. Departmental Representative has not raised any objection, if the matter is restored back to the file of ld. CIT(Appeals) for deciding it afresh on merit.

6. 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 am of the view that it is a fit case to remit the matter back to the file of ld. CIT(Appeals) to examine this issue afresh on merits and pass an appropriate order.

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

Order pronounced in the open Court on 21/11/2025.

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

Kolkata, the 21st day of November, 2025

*Copies to :(1) Pawan Kumar Agarwal,
P-912, Lake Town, Block-A,
Kolkata-700089, West Bengal*

*(2) Income Tax Officer,
Ward-22(2), Kolkata,
Bamboo Villa, 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