

आयकर अपीलीय अधिकरण, 'एसएमसी' न्यायपीठ, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL 'SMC' BENCH, KOLKATA

BEFORE SHRI DUVVURU RL REDDY, VICE PRESIDENT

आयकर अपील सं/ITA No.1575/KOL/2025

(निर्धारण वर्ष / Assessment Year : 2017-2018)

Jayanta Ghosh, BL-16/339/81, Parijat Vista, Jyanga Ghosh Para, Baguiati, Kolkata-700059	Vs	ITO Ward-49 (1), Kolkata
PAN No. :AKSPG 9825 B		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Dilip Kumar Saha, FCA
राजस्व की ओर से /Revenue by	:	Shri Sima Das Biswas, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	16/10/2025
घोषणा की तारीख/ Date of Pronouncement	:	21/11/2025

आदेश / 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 27.06.2025 passed for Assessment Year 2017-2018.

2. At the time of hearing, Id. AR submitted that the Id. CIT(A) has dismissed the appeal of the assessee on account of delay of 430 days in filing the appeal before the Id. CIT(A). Ld. AR further submitted that the delay was on account of the non-receipt of the order of the AO as the order was on the portal and assessee could not receive the same physically. Ld.AR also submitted that the delay was due to change of authorized representative, insofar as the previous AR had died on 23.07.2024 after prolonged illness. Ld.AR further submitted that the files were received by the present AR only on 08.07.2024 and the appeal was

filed belatedly on 19.08.2024. Accordingly, Id. AR prayed that the delay in filing appeal before the Id. CIT(A) may kindly be condoned and the appeal of the assessee may kindly be restored to the file of Id. CIT(A), so that the assessee could be able to produce all the details to substantiate his case.

3. On the other hand, Id. Sr. DR submitted that no evidence of change of counsel nor death certificate of the earlier counsel had been produced. It was submitted by the Id. Sr. DR that the order of the Id.CIT(A) is liable to be upheld.

4. I have considered the submissions of both the parties and perused the material evidence on record. Admittedly, the assessee has not produced any evidence to show that the earlier counsel Shri Ratan Kumar Ghosh was handling the tax matter of the assessee. Further no evidence of the demise of said counsel has also been produced. A perusal of the affidavit of the assessee shows that the assessee is mentioning that he bought smart phone in 2016-2017 for the first time. The appeal is relating to the assessment year 2017-2018. The date of the assessment order is dated 16.05.2023. The affidavit also mentions the demise of the earlier counsel but no evidence of earlier counsel being Ratan Kumar Ghosh has been produced. The assessment order is also ex-parte. Thus, even that the so-called smart phone purchased during the financial year 2016-2017, the assessee has been unable to deal with the notice received in the course of the assessment proceedings and the assessment order is also an ex-parte order. Hence, as the assessee has not been able to provide sufficient cause for delay in filing appeal before the Id.CIT(A), I am not

inclined to condone the delay in filing the appeal before the Id. CIT(A).
Consequently, the order of the Id. CIT(A) dismissing the appeal of the assessee without condoning the delay, stands upheld.

5. In the result, appeal of the assessee is dismissed.

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

Sd/-
(DUVVURU RL REDDY)
उपाध्यक्ष / VICE PRESIDENT

दिनांक Dated 21/11/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)
आयकर अपीलीय अधिकरण, कोलकाता /ITAT, Kolkata

		Date	Initial	
1.	Draft dictated on			Sr.PS
2.	Draft placed before author			Sr.PS
3.	Draft proposed & placed before the second member			JM/AM
4.	Draft discussed/approved by Second Member.			JM/AM
5.	Approved Draft comes to the Sr.PS/PS			Sr.PS/PS
6.	Kept for pronouncement on			Sr.PS
7.	File sent to the Bench Clerk			Sr.PS
8.	Date on which file goes to the OS			
9.	Date on which file goes to the AR			
10.	Date of dispatch of Order.			