

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

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

**I.T.A. No. 2270/KOL/2025
Assessment Year: 2020-2021**

***Shibani Addhya,.....Appellant
Shimultala, Bongaon,
South 24-Parganas-743235, W.B.
[PAN:AFYPA7101D]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-49(1), Kolkata,
Income Tax Office,
Uttarapan Complex DS-IV,
Kolkata-700054, West Bengal***

Appearances by:

*Ms. Swatee Baid, A.R., appeared on behalf of the
assessee*

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

**Date of concluding the hearing: December 09, 2025
Date of pronouncing the order: December 09, 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 12.02.2025 passed for Assessment Year 2020-2021.

2. The appeal is time barred by 161 days in filing the appeal by the assessee before the Tribunal. However, the assessee filed an affidavit dated 04.10.2025 before the ITAT in support of condonation of delay of 161 days mentioning that due to her old age and fully dependent on her son and tax consultant for any legal proceedings, she was not aware of any notice of hearing being served with respect to the proceedings and has no knowledge about the e-filing portal of the income tax department and the order passed by the Id. CIT(Appeals) and became aware from her son of the impugned order. When the assessee came to know about the order passed by the Id. CIT(Appeals) on 12.02.2025, the assessee approached the Id. A.R. to prefer an appeal, due to that there was a delay of 161 days in filing the appeal before the Tribunal and there was no fault or in action on her part in filing the appeal in time. Therefore, she 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 161 days. Hence the delay is condoned.

4. Facts in brief are that the assessee is an individual, who filed her return of income for the assessment year 2020-21 on 21.11.2020 declaring total income of Rs.4,09,220/-. During the year under consideration, the assessee has purchased immovable property. Statutory notices were issued to the assessee but no response was received from the assessee. Thereafter a show-cause notice was issued on 19.02.2022 proposing the addition of

Rs.16,00,000/- as unexplained investment. Since the assessee has not made any reply to the notice issued under section 142(1) of the Act and show-cause notice, the information available with the department through insight portal, the unexplained invested income of Rs.16,00,000/- as per verification details is proposed to be added to the total income of the assessee by the ld. Assessing Officer. Finally, ld. Assessing Officer passed the assessment order ex-parte determining the total taxable income at Rs.20,09,220/-.

5. On being aggrieved, the assessee preferred an appeal before the CIT(Appeals). The ld. CIT(Appeals) dismissed the appeal of the assessee ex-parte as the assessee failed to produce the details of purchase of immovable property despite several opportunities given to her and did not furnish any evidence in support of her claim.

6. On being aggrieved, the assessee preferred an appeal before the ITAT. At the time of hearing, the ld. Counsel for the assessee submitted that due to her old age and being not comfortable with the computer system, she was not able to communicate with the notices issued by both the ld. Assessing Officer as well as ld. CIT(Appeals). Moreover, the times were very difficult due to pandemic and its after effects inducing a fear psychosis in an elderly person of her age to indulge in such viewing and or responsiveness. The ld. Assessing Officer as well as ld. CIT(Appeals) dismissed the appeal of the assessee ex-parte without considering the merits of the case. The ld. Counsel pleaded to set aside the order passed by the revenue authorities.

7. 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).

8. 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 her 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.

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

Order pronounced in the open Court on 09/12/2025.

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

Kolkata, the 9th day of December, 2025

*Copies to :(1) Shibani Addhya,
Shimultala, Bongaon,
South 24-Parganas-743235, W.B.*

*(2) Income Tax Officer,
Ward-49(1), Kolkata,
Income Tax Office,
Uttarapan Complex DS-IV,
Kolkata-700054, West Bengal*

*(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