

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

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.2185/Kol/2025**  
Assessment Year: 2019-20

**Narayan Das Damani.....Appellant**

C/o Subash Agarwal & Associates,  
1, Gibson Lane, Suite 213,  
2<sup>nd</sup> Floor, Kol-69..

**[PAN: AGXPD4817F]**

**vs.**

**ITO, Ward-44(1), Kolkata..... Respondent**

**Appearances by:**

Shri Siddharth Agarwal, AR, appeared on behalf of the appellant.

Shri Pampa Ray, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 01, 2025

Date of pronouncing the order : December 03, 2025

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee is directed against the order of the National Faceless Appeal Centre (hereinafter referred to as "Id. CIT(A)") dated 25.07.2025 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. Brief facts of the Case are that the assessee runs proprietary concern M/s Oriental Industries as dealer of wires and cables. During the year ended 31.03.2019 the appellant submitted return of income showing total income 368070 which was accepted under sec 143(1) vide order dated 21.02.20. A return was also filed on 06.09.23 and the assessing authority had information that M/s Aerocom Trade Exim was found indulging in issuance of fraudulent GST Bills The appellant has

neither purchased any goods from Mis Aerocom Trade Exim nor made any payment and not even claimed input credit. Since that goods were returned back there does not arise any question of selling the same The appellant was very much perturbed and not having knowledge about notices and submissions on e-filing site and he could not submit responses. The Assessing Officer made additions of Rs.2623000/- as impugned bogus sale as unexplained money u/s 69A and Rs. 472229/- (being the GST amount on above value) as bogus expenditure u/s 69C. thereby causing grave injustice.

3. Against the order of the Assessing Officer, the assessee preferred an appeal before the CIT(A). However, the CIT(A) dismissed the appeal ex parte due to the assessee's non-appearance by sustaining the order of the Assessing Officer.

4. Dissatisfied with the order of the CIT(A), the assessee is in appeal before this tribunal. At the time of the hearing, the Ld. AR submitted that the assessee did not properly represent his case before the ld. CIT(A) and in the interest of justice, the assessee may be given one more opportunity to represent his case.

5. On the other hand, the ld. DR has also not raised any serious objection if the matter is remanded to the ld. CIT(A) for fresh adjudication.

6. We have perused the materials available on record. We find from the record that the ld. CIT(A) passed the appellate without adequate opportunity being granted to the assessee and the assessee failed to prove his case by submitting relevant evidences. In view of the above and in the interest of justice and fair play, we restore the matter to the file of the ld. CIT(A) with a direction to examine the whole issue afresh

after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to strictly comply to the notices issued in the remand proceedings.

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

***Kolkata, the 3<sup>rd</sup> December, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 03.12.2025.

RS

*Copy of the order forwarded to:*

1. Appellant -
2. Respondent -
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches