

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-RANCHI 'e-COURT', KOLKATA
[Hybrid Court Hearing]**

**Before Shri Sonjoy Sarma, Judicial Member
&
Shri Ratnesh Nandan Sahay, Accountant Member**

**I.T.A. No. 34/RAN/2025
Assessment Year: 2018-2019**

***Debasree Sengupta,.....Appellant
Pansy B-427, Ashiana Garden,
Sonari, Jamshedpur East,
Singhbhum-831011, Jharkhand
[PAN:DZGPS6181E]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-1(1),
47, C.H. Area, Jamshedpur,
Jharkhand***

Appearances by:

Shri Shrawan Kr. Jha, appeared on behalf of the assessee

*Shri Sumit Dasgupta, Sr. D.R., appeared on behalf of the
Revenue*

**Date of concluding the hearing: December 10, 2025
Date of pronouncing the order: December 17, 2025**

O R D E R

Per Sonjoy Sarma, Judicial Member:-

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 05.02.2025 passed for Assessment Year 2018-2019.

2. Brief facts of the case are that the assessee filed her return of income declaring a total income of Rs.2,90,250 for the assessment year 2018-19. As per information available with the Assessing Officer, the assessee had shown purchases of Rs.28,70,000 whereas stamp duty valuation reflected was Rs.40,53,000 during the year. Therefore, the difference of Rs.11,83,000 was considered as income that had escaped assessment. Accordingly, notice under section 148 of the act as well as show-cause notice under section 144 of the Act was issued. The assessee, however, did not appear in response to the notices. Subsequently, the assessee filed a reply, but the Assessing Officer completed the assessment and determined the total income at Rs.43,43,250.

3. Aggrieved by the order of the ld. Assessing Officer, the assessee preferred an appeal before the ld. CIT (Appeals) where the Ld. CIT(Appeals) dismissed the appeal by rejecting the assessee's petition for condonation of delay and sustained the assessment order without examining the matter on merits.

4. Dissatisfied with the above order, the assessee is in further appeal before us, contending that the Ld. CIT(Appeals) erred in dismissing the appeal without considering the merits of the case and that a reasonable opportunity should be granted.

5. We have heard the rival submissions and perused the records. It is seen that the Id. CIT(Appeals) has dismissed the appeal solely on the ground of delay without examining the merits. In our view, the appeal ought to have been decided on merits instead of being rejected on technical grounds, particularly when substantive justice is involved. Therefore, in the interest of justice, we restore the matter to the file of the Id. CIT(Appeals) with a direction to adjudicate the appeal afresh on merits after giving adequate opportunity to the assessee. The assessee is also directed to appear before the Id. CIT(Appeals) and file all supporting documents necessary for proper adjudication.

6. In terms of the above directions, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open Court on 17/12/2025.

Sd/-

(Ratnesh Nandan Sahay)
Accountant Member

Sd/-

(Sonjoy Sarma)
Judicial Member

Kolkata, the 17th day of December, 2025

*Copies to :(1) Debasree Sengupta,
Pansy B-427, Ashiana Garden,
Sonari, Jamshedpur East,
Singhbhum-831011, Jharkhand*

*(2) Income Tax Officer,
Ward-1(1),
47, C.H. Area, Jamshedpur, Jharkhand*

(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*

Rajib/Sr. P.S.