

आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA

**Before Shri Rajesh Kumar, Accountant Member and
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.1757/Kol/2025
Assessment Year: 2010-11**

DCIT, Central Circle-4(3), Kolkata.....Appellant

vs.

**Ashok Kumar Kayan.....Respondent
1, R N Mukherjee Road, Dalhousie,
Kol-1..
[PAN: ALKPK2298K]**

Appearances by:

Pradeep dung dung, Sr. DR, appeared on behalf of the appellant.
Miraj D Shah, AR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 04, 2025

Date of pronouncing the order : December 18, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

The present appeal has been preferred by the revenue against the order dated 23.07.2024 of the CIT(A)-27, Kolkata [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. The appeal has been filed by the revenue with a delay of 04 days. The revenue has filed a petition for condonation of the delay. After considering the reasons cited in the petition for condonation of delay, we find that the reasons are valid and consequently, the delay in filing the appeal is hereby condoned and we proceed to dispose of the appeal on merits.

3. Brief facts of the case are that the assessee had filed its original return of income u/s 139(1) of the Act declaring a total income of Rs.7,94,270/-. Later, an information received by the AO during the year

under consideration that the assessee had brought unaccounted money of Rs.2,17,00,000/- in the books. The AO issued notice u/s 148 of the Act and in response to the same, the assessee had filed the return of income declaring total income same as earlier at Rs.7,94,270/-. Later, the AO had passed the assessment order u/s 147 r.w.s 144 of the Act determining a total Income of Rs.2,24,94,270/- by making an addition of Unexplained cash credit u/s 68 of the Act of Rs.2,17,00,000/-.

4. Aggrieved by the said order, the assessee preferred appeal before the Id. CIT(A) wherein the appeal of the assessee has been allowed.

5. Aggrieved and dissatisfied, the revenue is in appeal before us. The Id. DR challenges the very impugned order by submitting that the Id. CIT(A) erred in deleting the addition u/s 68 of the Act but agreed on the point that the order of the Assessing Officer passed u/s 147/144 of the Act without considering the documentary evidences submitted by the assessee.

6. Contrary to that, the Id. AR though supports the impugned order but prayed that one fresh opportunity of hearing may be given before the Assessing Officer and the Assessing Officer may be directed to pass a speaking order after considering the documentary evidences filed by the assessee as AO passed order when there was no compliance by the assessee and it is a fact that CIT (A) has also passed a non-speaking order.

7. After hearing the submissions of the counsels of the respective parties and particularly on perusal of the order of the Assessing Officer passed u/s 147 r.w.s. 144 of the Act, we find that the order passed by the Assessing Officer is an order which is devoid of merit and passed without considering relevant documentary evidences filed by the assessee to prove his case. Under the circumstances, we are inclined to

restore the appeal of the assessee to the file of the Assessing Officer for fresh consideration after affording opportunity to the assessee of hearing with a direction to pass a speaking order after considering relevant evidences submitted by the assessee. The assessee is also directed to cooperate in the remand proceedings by submitting necessary explanations and evidences, if any, to substantiate his claim.

8. In the result, the appeal of the revenue is allowed for statistical purposes.

Kolkata, the 18th December, 2025.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 18.12.2025.

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