

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH KOLKATA**

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

**ITA Nos.2555 to 2557/Kol/2025  
Assessment Years: 2013-14 to 2015-16**

**Shankar Agarwal.....Appellant  
C/o Subash Agarwal & Associates,  
Siddha Gibson, 1, Gibson Lane, Suite 213,  
2<sup>nd</sup> Floor, Kol-69.  
[PAN: AIKPA5935E]**

**vs.**

**DCIT, Circle-3(2), Gangtok.....Respondent**

**Appearances by:**

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.  
Shri S. B. Chakraborty, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 19, 2026

Date of pronouncing the order : January 28, 2026

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

All the captioned appeals have been preferred by the assessee against the separate orders all dated 15.09.2025 of the National Faceless Appeal Centre [‘CIT(A)’] passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as “the Act”) respectively. Since, the issues involved in all the appeals are common and relate to the same assessee, therefore, these appeals have been heard together and are being disposed of by this consolidated order. ITA No.2555/Kol/2025 is taken as lead case for narration of facts.

2. ITA No.2555/Kol/2025 – Brief facts of the case are that the assessee had not filed Income Tax Return for the year under consideration. In this case, assessment order u/s 144 has been passed assessing total income of Rs.27,69,030/-. Thereafter, notice u/s 148 was

issued. The assessment was completed u/s 144 r.w.s. 147 of the Act by assessing total income of Rs.28,25,345/-.

3. Aggrieved by the said order, the assessee filed an appeal before the CIT(A) wherein the ld. CIT(A) dismissed the appeal of the assessee.

4. Aggrieved and dissatisfied, the assessee is in appeal before us. At the time of hearing, the Ld. AR submits that the assessee as a Member of the Association of Old Settlers of Sikkim in Writ Petition No.59 of 2013 before the Hon'ble Supreme Court, the Hon'ble Supreme Court has given directions in its order dated 11.02.2013 and the assessee's total income is exempt from income tax as per provisions of section 10(26AAA) of the Act. The ld. AR further submits that the Assessing Officer had granted only two days to respond to the show cause notice and passed the assessment order without affording adequate opportunity of hearing. The Ld. AR prayed for one more opportunity to substantiate the case before the authorities below.

5. The Ld. DR did not make any objection to the above proposal of the ld. AR.

6. We have considered the submissions of the counsels of the respective parties and perused the material available on record. We find that the assessee is a member of Association of Old Settlers of Sikkim and the Hon'ble Supreme Court has decided the issue in 11.02.2013. We further find that as per provisions of section 10(26AAA) of the Act, the assessee was under bona fide belief that the entire income is exempt under the provisions of the Act, so the assessee could not file return of income. We also find that the assessment order was passed u/s 144 of the Act and the Assessing Officer granted just two days to respond to the show cause notice and the Assessing Officer passed the assessment order without affording adequate opportunity of hearing. Under the circumstances, in the interest of natural justice, we deem it fit to remand

this matter back to the file of Assessing Officer with the direction to adjudicate the matter afresh after affording opportunity to the assessee of being heard. The assessee is directed to fully cooperate in the remand proceedings by producing supporting documents to substantiate the case.

7. ITA Nos.2556&2557/Kol/2025 - Since the facts and issues involved in all the appeals are identical, therefore, our findings/directions given above in ITA No.2555/Kol/2025 will mutatis mutandis apply to ITA Nos.2556&2557/Kol/2025 also. Hence, ITA Nos.2556&2557/Kol/2025 are also allowed for statistical purposes.

8. In the result, all the captioned appeals filed by the assessee are allowed for statistical purposes.

***Kolkata, the 28<sup>th</sup> January, 2026.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 28.01.2026.

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