

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

[Virtual Court]

Before

**SHRI PRADIP KUMAR CHOUBEY, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No.: 293/GTY/2025
Assessment Year: 2018-19**

Arup Bakshi <i>(Appellant)</i>	Vs.	ITO, Ward-1, Bongaigaon <i>(Respondent)</i>
PAN: AHDPB4897J		

Appearances:

Assessee represented by : S. P. Bhati, FCA.

Department represented by : Santosh Kumar Karnani, Addl. CIT.

Date of concluding the hearing : 29-January-2026

Date of pronouncing the order : 03-February-2026

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Commissioner of Income Tax (Appeals)-NFAC, Delhi [hereinafter referred to as Ld. 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2018-19 dated 04.03.2025.

1.1 The Registry has informed that the appeal is barred by limitation by 119 days. The assessee has filed a petition along with an affidavit for condonation of delay explaining the reasons that the assessee is a businessman and residing in the state of Assam in Bongaigaon town and for income tax matters, the assessee is fully dependent on the professionals. The assessee could file the appeal before the Hon'ble ITAT only after being properly advised by a professional available in Guwahati. The assessee requested to condone the delay and admit the appeal for hearing on merit. After perusing the application, we are



satisfied that the assessee had a reasonable and sufficient cause and was prevented from filing the instant appeal within the statutory time limit. We, therefore, condone the delay and admit the appeal for adjudication.

2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

“For that the learned A.O. is not justified in making Computation of Tax on income of Rs.26,24,091/- even after making assessment order u/s 143(3) on returned income at Rs. 14,35,900/- and thus raising of demand Rs.9,29,702/-.

For that the learned 1st Appellate Authority is not justified in dismissing the appeal for not responding to Notice u/s 250 & not deciding the appeal on merit when all the materials are available on record.

The Appellant craves the leave to take Additional Grounds and OR amend the above grounds of appeal at the time of hearing of appeal.”

3. Brief facts of the case are that the assessee is an individual and had filed his return of income for the AY 2018-19 showing total income of ₹14,35,900/-. The case was selected for limited scrutiny under Complete Scrutiny assessment under the E-assessment Scheme, 2019 to verify the excess contribution to Provident Fund, Superannuation Fund or Gratuity Fund. Statutory Notice u/s 143(2) of the Act was issued and during the course of assessment proceeding, various notices were issued and after considering the reply, assessment order was passed u/s 143(3) read with section 143(3A) and 143(3B) of the Act on without making any addition to the returned income of the assessee. However, in the computation sheet, the assessed income had been taken at ₹28,08,330/- instead of ₹14,35,900/-. Aggrieved with the assessment order, the assessee filed an appeal before the Ld. CIT(A) who issued three notices for hearing but the assessee remained non-



compliant to the said notices. Since the assessee failed to substantiate the claims made in the grounds of appeal and there was nothing available on record to rebut the Assessing Officer's ('the Ld. AO's') findings on merits, the Ld. CIT(A) dismissed all the grounds raised in the appeal and confirmed the order of the Assessing Officer and accordingly, the appeal was dismissed.

4. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

5. Rival contentions were heard and the submissions made have been examined. The Ld. AR drew our attention to page 1 of the assessment order in which the returned income is stated to be accepted. However, in the computation sheet enclosed, the returned income has been taken as incorrect. The facts were brought to the notice of the Ld. CIT(A) and the appeal was filed and the time limit for filing a rectification application had expired. However, the appeal was dismissed on account of non-prosecution. It was requested that the matter may be remanded to the Ld. CIT(A) as the appeal was dismissed on account of non-prosecution while the same ought to have been decided on merits.

6. The Ld. DR requested that the order of the Ld. CIT(A) may be confirmed.

7. We have considered the facts of the case, the submissions made and the documents filed. Since no addition was made to the returned income, there was no justification for not taking the returned income for the purpose of computation of tax. The demand has been incorrectly computed and as the assessee denies the liability for the same, therefore, in the interest of justice and fair play, we deem it appropriate to set aside the order of the Ld. CIT(A) and restore the appeal back to



the Ld. CIT(A) to re-adjudicate the issue on the basis of the facts of the case and the submissions to be filed by the assessee. Needless to say, the assessee shall be given a reasonable opportunity of being heard to make any further submission it wants to make in support of its grounds of appeal and shall not seek unnecessary adjournments and a remand report in respect of the income returned may be called for from the Ld. AO, if required. Accordingly, all the grounds taken by the assessee in his appeal are partly allowed for statistical purposes.

8. In the result, the appeal filed by the assessee is partly allowed for statistical purposes.

Order pronounced in the open Court on 3rd February, 2026.

Sd/-

[Pradip Kumar Choubey]

Judicial Member

Sd/-

[Rakesh Mishra]

Accountant Member

Dated: 03.02.2026

Bidhan (Sr. P.S.)



Copy of the order forwarded to:

1. **Arup Bakshi, Bhakarivita, Choudhury Para, Bongaigaon, Bongaigaon City, Assam, 783380.**
2. **ITO, Ward -1, Bongaigaon.**
3. CIT(A)-NFAC, Delhi.
4. CIT-
5. CIT(DR), Guwahati Benches, Guwahati.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata