

**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.2830/Kol/2025**  
Assessment Year: 2017-18

**Anjali Pareek.....Appellant**

C/o Subash Agarwal & Associates,  
Advocates, Siddha Gibson,  
1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor,  
Kol-700069..

**[PAN: CGPPP7541E]**

vs.

**ITO, Ward-43(1), Kolkata ..... Respondent**

**Appearances by:**

Shri Amit Shaw, AR, appeared on behalf of the appellant.

Shri Soumitra Ghosh, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 05, 2026

Date of pronouncing the order : February 06, 2026

**आदेश / ORDER**

**Per Sonjoy Sarma, Judicial Member:**

This appeal filed by the assessee is directed against the order of the NFAC, Delhi (hereinafter referred to as “Id. CIT(A)”) dated 02.09.2025 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 filed the return of income for the assessment year 2007-08 declaring total income of ₹7,13,900. The case was selected for scrutiny and notices under sections 143(2) and 142(1) of the Income-tax Act, 1961 were duly issued. During the assessment proceedings, the Assessing Officer observed cash deposits amounting to ₹32,51,500 in the assessee’s bank account. Since the assessee could not satisfactorily explain the nature

and source of the said cash deposits, the Assessing Officer treated the same as unexplained money under section 69A of the Act and added it to the income of the assessee, thereby assessing the total income at ₹39,65,400.

3. Aggrieved, the assessee preferred an appeal before the learned CIT(A). However, the learned CIT(A) dismissed the appeal ex parte, without going into the merits of the case, and sustained the addition made by the Assessing Officer. The appeal was dismissed mainly on technical grounds, including a delay of 25 days, without proper examination of the facts and evidence on record.

4. Before the Tribunal, the learned counsel for the assessee submitted that the learned CIT(A) passed the order without conducting any inquiry into the merits of the case and prayed that the matter be restored to the file of the CIT(A) for fresh adjudication.

5. On the other hand, the learned DR supported the order of the lower authority.

6. We, after hearing the rival submissions and perusing the material available on record, we find that the learned CIT(A) has decided the appeal merely on technicalities and procedural aspects, without adjudicating the issue on merits. Such an approach, in our considered opinion, is not sustainable in law. In the interest of justice, we set aside the impugned order and restore the matter to the file of the learned CIT(A) with a direction to decide the issue afresh on merits, after providing a reasonable opportunity of being heard to the assessee. The assessee is also directed to comply with the notices issued by the CIT(A) and to place all relevant evidence in support of his case.

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

**Kolkata, the 6<sup>th</sup> February, 2026.**

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 06.02.2026.

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