

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.2782/Kol/2025
Assessment Year: 2020-21

Sonali Ghosh.....Appellant

297, Parnashree Pally, South Kolkata,
Kol-700060..

[PAN: AUZPG3241N]

vs.

ITO, Ward-25(1), Kolkata Respondent

Appearances by:

Shri Rana Dey Office staff of Miraj D. Shah, AR, appeared on behalf of the appellant.
Shri Soumitra Ghosh, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 04, 2026

Date of pronouncing the order : February 05, 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 "ld. CIT(A)") dated 12.09.2025 passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as the "Act").

2. The Assessing Officer passed assessment order under section 147 read with section 144B of the Act whereby making addition of Rs.12,19,330/- in the hands of the assessee.

3. The appellate order was passed ex parte on account of alleged non-compliance and the Ld. CIT (A) sustained the order of the Assessing Officer.

4. Aggrieved by the order of the Ld. CIT(A), assessee is in appeal before this tribunal. At the time of the hearing the Ld. AR submitted

that the impugned assessment order is bad in law, having been passed without providing adequate opportunity of being heard and without examining the issues on merits. It was further submitted that the assessee could not effectively represent its case due to genuine difficulties and, therefore, one more opportunity may be granted to substantiate its claim before the lower authorities.

5. On the other hand the Ld. DR stated that although notices were served, but assessee did not appear therefore appeal of the assessee rightly dismissed by the Ld. CIT(A)

6. We have carefully considered the submissions and perused the material available on record. We find that the assessment as well as the appellate order have been passed ex parte, without proper adjudication of the issues involved. In our considered view, the matter deserves to be examined afresh in the interest of justice and fair play. Accordingly, 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 adequate opportunity of being heard to the assessee. The assessee is also directed to comply with all notices and file necessary details as may be required.

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

Kolkata, the 5th February, 2026.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sonjoy Sarma]

न्यायिक सदस्य/Judicial Member

Dated: 05.02.2026.

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