

IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
SHRI LAXMI PRASAD SAHU, ACCOUNTANT MEMBER**

ITA No. 1600/KOL/2025
Assessment Year : 2013-14

Bimal Kumar Ghosh, C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite-213, 2 nd Floor, Kolkata - 700069 [PAN: AJZPG6204A]	Vs.	ITO, Ward 2(4), Raiganj,
APPELLANT		RESPONDENT

Assessee by	:	Shri Siddarth Agarwal, Advocate
Revenue by	:	Shri Soumitra Ghosh, Addl. CIT, Sr. DR

Date of hearing	:	02.03.2026
Date of Pronouncement	:	03.03.2026

ORDER

PER LAXMI PRASAD SAHU, ACCOUNTANT MEMBER:

This is an appeal filed by the assessee against the order passed u/s 250 of the Income Tax Act, 1961 (hereafter "the Act") by the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre Delhi [hereafter "the Ld. CIT(A)] dated 04.03.2025, DIN & order No. ITBA/NFAC/S/250/2024-25/1074003542(1) challenging the exparte order passed by the Ld. CIT(A).

2. At the outset of hearing, we note that appeal filed by the assessee is delay by 52 days. In this regard, the assessee has filed an affidavit dated 04.08.2025 stating the reason for delay in filing the appeal. On going through the affidavit, we noted that the assessee had sufficient cause for not filing appeal in due time and he has explained the reasons in the affidavit. On going through the above reasons/explanations, we noted that the assessee had reasonable cause for not filing the appeal within the specified time. Therefore, in line of the judgment of Collector, Land Acquisition vs Mst. Katiji, (1987) 167 ITR 171 (SC), we condone the delay and the appeal is taking up for adjudication.

3. Briefly stated the facts of the case are that the assessee had deposited substantial amount in his bank account of Rs. 56,09,200/- and no return of income was filed u/s 139 of the Act, accordingly notice u/s 148 of the Act was issued to the assessee for completing reassessment proceeding u/s 147 of the Act, an opportunity was granted to the assessee for filing return of income. The assessee has filed return of income as per the statement of facts and declaring income of Rs. 4,42,110/- u/s 44AD of the Act. But as per the assessment order there was no return of income filed by the assessee. During the course of reassessment proceedings, the AO granted various opportunities to the assessee but there was no explanation/response

were provided. Accordingly, he completed the assessment u/s 147 read with section 144 of the Act and made addition to the entire bank deposits of Rs. 56,09,200/- u/s 69A of the Act, against which the assessee filed appeal before the Ld. CIT(A). The Ld. CIT(A) also provided various opportunities to the assessee but there was no any response on the assessee side. Therefore, he confirmed the order of the AO.

4. Aggrieved from the order of Ld. CIT(A), assessee filed appeal before the ITAT.

5. The Ld. Counsel reiterated the statement of facts submitted before the Ld. CIT(A) and stated that the notices sent by the authorities but no access on the e-portal of the Income-tax Department and he further submitted that the AO has wrongly added u/s 69A of the Act of the total bank deposits, the assessee is a commission agent and selling recharge voucher and getting 1.5% commission on the resale of the recharge vouchers. Therefore, the income was below the taxable limit i.e. on the assessee is not filed his return of income and has AO has issued notice u/s 148 of the Act. The assessee filed return of income u/s 44AD of the Act but the AO has not been considered. and wrongly made the addition u/s 69A of the Act. He requested and undertook that if one more chance is given to the assessee , the assessee will furnish documentary evidences to substantiate his case.

6. On the other hand, the Ld. DR has no serious objection.

7. Considering the rival submissions and statement of facts before the Ld. CIT(A) that the assessee is a commission agent and getting commission @ 1.5% but the assessee did not produce any agreement before us as well as before the lower authorities. The case has been completed u/s 147 r.w.s. 144 of the Act and before the Ld. CIT(A) order is ex-parte. Therefore, considering the facts of the case and in the interests of justice, we are remitting this issue back to the file of AO for de-novo reassessment after giving reasonable opportunity of being heard to the assessee and decide the issue as per law. The assessee is directed to substantiate his case with cogent documents to the satisfaction of the AO and not seek unnecessary adjournments for early disposal of the case. In case of failure, no second leniency shall be granted to the assessee.

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

Order pronounced on 03.03.2026.

Sd/-
(George Mathan)
Judicial Member

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Dated: 03.03.2026
AK, Sr. P.S.

Copy of the order forwarded to:

1. Appellant
2. Respondent
3. Pr. CIT
4. CIT(A)
5. CIT(DR)

//True copy//

By order

Assistant Registrar, Kolkata Benches