

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'A' BENCH AT KOLKATA**

**Before**

**SHRI GEORGE MATHAN, JUDICIAL MEMBER  
&  
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**ITA No(s). 3124/KOL/2025  
Assessment Year(s) 2019-20**

Angkur Moulik <b>(Appellant)</b>	Vs.	I.T.O., Ward-1(1), Siliguri <b>(Respondent)</b>
<b>PAN: AHGPM6475N</b>		

**Appearances:**

**Assessee represented by** : Siddarth Agarwal, Advocate.

**Department represented by** : Santanu Ghosh, Sr. DR.

Date of concluding the hearing : 21.05.2026

Date of pronouncing the order : 22.06.2026

**ORDER**

**PER RAKESH MISHRA, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of the Addl/JCIT(A)-1, Ahmedabad [hereinafter referred to as Ld. 'Addl/JCIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for AY 2019-20 dated 01.12.2025.

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

*"1. For that on the facts and in the circumstances of the case, the Ld. Addl/JCIT(A) was not justified in passing an ex-parte order in limine, without appreciating that the delay in filing the appeal occurred due to bona fide and reasonable causes duly explained by the appellant.*

*2. For that on the facts and in the circumstances of the case, the Ld. Addl/JCIT(A) ought to have quashed the intimation issued u/s 143(1) dated 11.02.2021 and/or held the same to be bad in law for having been issued in violation of principles of natural justice.*



3. (a) For that on the facts and in the circumstances of the case, the Ld. Addl/JCIT(A) ought to have admitted the appeal and adjudicated on merits, inasmuch as the adjustments made u/s 143(1)(a) were patently erroneous and resulted in an unlawful increase of returned income from Rs.17,67,480 to Rs.82,10,470, creating a wrongful demand of Rs.30,63,940.

(b) For that the Ld. Addl/JCIT(A) failed to appreciate that an upward adjustment of Rs. 63,22,992/- was made by the A.O(CPC) without issuing any show-cause notice and without providing any opportunity of rebuttal and as such, the said adjustment was liable to be deleted.

4. That the appellant craves leave to add, alter or delete all or any of the grounds of appeal."

3. Brief facts of the case are that the assessee had filed the return of income for AY 2019-20 declaring total income of ₹17,67,480/-, which was processed by the Centralized Processing Centre on 11.01.2021 u/s 143(1) of the Act. While processing the return, an upward adjustment of ₹63,22,992/- was made u/s 143(1)(a) of the Act and the total income of the assessee was computed at ₹82,10,470/-. Aggrieved with the intimation, the assessee filed an appeal before the Ld. Addl/JCIT(A) with a delay of 1542 days, contending that the physical copy of the intimation was never received and the demand only came to his knowledge in April 2025. The Ld. Addl/JCIT(A) examined the outward communication details on the income tax portal and observed that the intimation was successfully delivered to the registered email ID and mobile number of the assessee on 13.01.2021 by modes of e-mail at manatosh.sarkar123@rediffmail.com, by Post at the address Tumul Para, N.A., Siliguri, West Bengal-734001 and SMS at the registered mobile number 9002366880 and the status was shown as 'success'. Further, the communication trail also shows that prior to passing the intimation, the proposed adjustments under section 143(1)(a) were also issued and served successfully. These electronic records demonstrate that the department had duly discharged its statutory obligation of



-serving the intimation through all prescribed modes. Finding that the assessee had failed to demonstrate any sufficient or reasonable cause for the extraordinary and inordinate delay, the Ld. Addl/JCIT(A) rejected the petition for condonation of delay and treated the appeal as *non-est* in the eyes of the law, and disposed of the matter purely on the issue of limitation without adjudicating on the merits of the case. Accordingly, the Ld. Addl/JCIT(A) confirmed the action of the Ld. AO and dismissed the appeal of the assessee.

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

5. Rival contentions were heard and the submissions made have been examined. Before us, the Ld. AR made a very humble request that in the interest of justice and fair play, the delay ought to have been condoned. We also note that the assessee has filed an affidavit dated 07.03.2026 which is as under:

*“BEFORE THE NOTARY PUBLIC  
AFFIDAVIT*

*I, Angkur Moulik, son of Ananta Kumar Moulik, aged 49 years, by religion Hindu, residing at Goyt. Saw Mill Road, Tumal Para, Siiguri, Pin-734001, Dist-Darjeeling West Bengal, do hereby solemnly affirm and state as follows-*

- 1. That I had filed an appeal before the Ld. CIT(A) on 02.05.2025 against the intimation issued u/s 143(1) dated 11.01.2021 for A.Y: 2019-20 with a delay of around 1542 days.*
- 2. That the said intimation was never served me through post, which is evident from the screen-shot of the income tax portal reproduced at page 7 of the Ld. Addl/JCIT(A)'s order dated 01.12.2025.*
- 3. That the email id mentioned aforesaid screen-shot i.e. manatosh.sarkar123@rediffmail.com belonged to the erstwhile tax consultant entrusted with the job of tax compliances. Even mobile no. mentioned therein belonged to the said consultant.*



4. *That the said tax consultant is no more looking after the affairs of the assessee after the covid period. Accordingly, the assessee has provided his own email id in the portal thereafter.*
5. *That the intimation u/s 143(1) for A.Y: 2019-20 was purportedly issued on 11.01.2021 and delivered on 13.01.2021, which fell within the period when covid pandemic was raging throughout the world and strict restrictions were imposed on movement of vehicles in West Bengal and assuming that the said intimation was sent in the email id of the said tax consultant, the same was never forwarded to me.*
6. *That I became aware of the said intimation dated 11.01.2021 for the first time when my accountant accessed the income tax portal in the last week of April, 2025*
7. *That the facts stated in para 1 to 6 are true to the best of my knowledge and belief.”*

6. The Ld. DR relied upon the order of the Ld. CIT(A) and requested that the same may be upheld.

7. We have considered the submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(A). We note that the Ld. CIT(A) has made out a case after analysing the facts that the delay was not supported by sufficient cause and the appeal was liable to be dismissed on account of delay. However, in the affidavit, the assessee has mentioned that the e-mail was of the erstwhile consultant and even the mobile number was of the erstwhile consultant and therefore, he was not knowing about passing of the order by the appellate authority which caused the delay in filing the appeal. After considering the details as mentioned in the affidavit and in the peculiar circumstances of the case, we deem it appropriate in the interest of justice and fair play to set aside the order of the Ld. CIT(A) and restore the appeal to him for disposal of the grounds of appeal taken by the assessee on merits by passing a speaking order. Needless to say, the assessee shall be given a reasonable opportunity of being heard to make any further submission he wants to make in support of his



grounds of appeal and shall not seek unnecessary adjournments and rule 46A of the I.T. Rules, 1962 shall also be followed and an opportunity of being heard may be provided to the Ld. AO, if required. Accordingly, the grounds taken by the assessee in the 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 22nd June, 2026.**

*Sd/-*

**[George Mathan]**  
Judicial Member

*Sd/-*

**[Rakesh Mishra]**  
Accountant Member

Dated: 22.06.2026

*Bidhan (Sr. P.S.)*



*Copy of the order forwarded to:*

- 1. Angkur Moulik, C/o. Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata, West Bengal, 700069.**
- 2. I.T.O., Ward-1(1), Siliguri, Aayakar Bhawan, Matigara, Paribahan Nagar, Siliguri, West Bengal, 734101.**
3. Addl/JCIT(A)-1, Ahmedabad.
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

*// True copy //*

By order

Assistant Registrar  
ITAT, Kolkata Benches  
Kolkata