

**IN THE INCOME TAX APPELLATE TRIBUNAL "D"**

**(Virtual Court Hearing), BENCH KOLKATA**

**BEFORE SHRI P.M. JAGTAP, V.P & SHRI S. S. GODARA, JM**

**आयकर अपीलसं./I.T.A No.183/Kol/2019**

**(निर्धारण वर्ष / Assessment Year: 2014-15)**

<b>Hygieia Biogenics (P) Ltd.</b> C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2 <sup>nd</sup> Floor, Kolkata – 700069.	<b>Vs.</b>	<b>ACIT, Circle-2(2), Kolkata</b>
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AACCH6877K</b>		
<b>(Appellant)</b>	<b>..</b>	<b>(Respondent)</b>

Appellant by : Shri Subash Agarwal, Advocate

Respondent by : Shri Imokaba Jamir, CIT

सुनवाईकीतारीख/ Date of Hearing : 10/06/2020

घोषणाकीतारीख/Date of Pronouncement : 22/07/2020

**आदेश / O R D E R**

**Per Shri S. S. Godara:**

This assessee's appeal for assessment year 2014-15 arises against the Commissioner of Income Tax (A) - 12, Kolkata dated 18.12.2018 passed in Case No.10081/CIT(A)-12/Kol./Cir.2(2)/2018-19 involving proceedings u/s 144 of the Income Tax Act, 1961[in short 'the Act'].

Heard both the parties. Case file perused.

2. We notice at the outset that the CIT(A)'s lower appellate order has affirmed the Assessing Officer's action inter alia adding assessee's share capital/premium of Rs.22.27 crores as unexplained cash credits, disallowing long-term loans

squared up during the year amounting to Rs.5,09,82,295/-, remittance disallowance of Rs.11,86,600/-, ESI/PF disallowance of Rs.6,34,194/-, donation of Rs.1,00,000/-, section 40(a)(ia) disallowance of Rs.4,99,168/- and disallowance of filing fees along with preliminary expenses of Rs.4,76,050/- and 3,60,000/-; respectively.

3. Case file suggests that although the CIT(A)'s order has marked assessee's authorized representative's attendance, has not discussed all the relevant issues followed by his detailed discussion as contemplated u/s 250(6) of the Act. Learned departmental representative submits that the assessee's counsel chose to appear in last day of hearing before the CIT(A). Learned authorized representative on the other hand has invited our attention to the assessee's detailed affidavit on 08.10.19 indicating some communication gap with its counsel who could not appear before the CIT(A). Be that as it may, the fact remains that the CIT(A)'s lower appellate order has not adjudicated all the foregoing issues on merits as per law. We therefore are of the view that larger interest of justice would be met in case the matter is restored back to the CIT(A) for his lower appellate adjudication. We order accordingly.

4. This assessee's appeal is allowed for statistical purposes.

Order is pronounced in the open court on 22.07.2020.

Sd/-  
**(P. M. Jagtap)**  
VICE-PRESIDENT

Sd/-  
**(S. S. Godara)**  
JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date:22/07/2020

RS

**आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :**

1. The Appellant- Hygieia Biogenics (P) Ltd.
2. The Respondent- ACIT, Circle-2(2), Kolkata
3. आयकरआयुक्त(अपील) / The CIT(A), Kolkata [sent through email]

4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, कोलकाता/ DR, ITAT, Kolkata [sent through email]
6. गार्डफाईल / Guard file.  
सत्यापितप्रति

True Copy

By Order

Assistant Registrar,  
I.T.A.T, Kolkata Benches,  
Kolkata.