

**IN THE INCOME TAX APPELLATE TRIBUNAL
GUWAHATI 'DB' BENCH AT KOLKATA**

[Virtual Court]

Before

SRI MANISH BORAD, ACCOUNTANT MEMBER

&

SRI SONJOY SARMA, JUDICIAL MEMBER

I.T.A. Nos.: 31 & 32/Gau/2019

Assessment Years: 2011-12 & 2012-13

Bikaner Gems and Jewellery Pvt. Ltd.....Appellant
[PAN: AACCB 0050 A]

Vs.

ACIT, Circle-1, Guwahati.....Respondent

Appearances by:

Sh. J.P Singh, Adv., on behalf of

Sh. S.L. Poddar, Adv., appeared on behalf of the Assessee.

Sh. N.T. Sherpa, JCIT, appeared on behalf of the Revenue.

Date of concluding the hearing : July 26th, 2022

Date of pronouncing the order : July 27th, 2022

ORDER

Per Manish Borad, Accountant Member:

The captioned appeals filed by the assessee pertaining to the Assessment Years (in short "AY") 2011-12 & 2012-13 are directed against separate orders passed u/s 250 of the Income Tax Act, 1961 (in short the "Act") by ld. Commissioner of Income-tax (Appeals)-1, Guwahati [in short ld. "CIT(A)"] dated 29.10.2018.

2. At the outset, ld. Counsel for the assessee submitted that in the instant two appeals, the impugned orders are *ex-parte* and the assessee failed to get sufficient opportunity to give the submissions and file relevant documents in support of its grounds raised before

ld. CIT(A). Prayer was made to restore all the issues in the instant appeals to the ld. CIT(A) for fresh adjudication.

3. Ld. D/R was fair enough in not raising any objection if the issues raised in these instant appeals are restored to ld. CIT(A).

4. We have heard rival contentions and perused the records placed before us. From perusal of the impugned orders, we find that there was no appearance on behalf of the assessee before ld. CIT(A) and the impugned orders were passed *ex-parte*.

5. We, therefore, considering the prayer made by the ld. Counsel for the assessee and no objection being raised by ld. D/R, restore all the issues in these instant appeals to the ld. CIT(A) for fresh adjudication and to pass a speaking order after considering the submissions as well as the relevant documents to be filed by the assessee on being provided adequate opportunity and to decide in accordance with law. The assessee is directed to remain vigilant and file necessary documents, if considered, in support of its grounds of appeal and should not take adjournment, unless otherwise required for reasonable cause.

6. In the result, the two appeals of the assessee are allowed for statistical purposes.

Kolkata, the 27th July, 2022.

Sd/-
[Sonjoy Sarma]
Judicial Member

Sd/-
[Manish Borad]
Accountant Member

Dated: 27.07.2022

Bidhan (P.S.)

Copy of the order forwarded to:

- 1. Bikaner Gems and Jewellery Pvt. Ltd., C/o. S.L. Poddar & Company, E-3A, Kanti Chandra Road, Bani Park, Jaipur-302 016.**
- 2. ACIT, Circle-1, Guwahati.**
3. CIT(A)-1, Guwahati.
4. CIT-
5. CIT(DR), Guwahati Bench, Guwahati.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata