

आयकर अपीलीय अधिकरण, पीठ "A" , कोलकाता
**IN THE INCOME TAX APPELLATE TRIBUNAL
BENCH "A" KOLKATA**

समक्ष : श्री संजय गर्ग, न्यायिक सदस्य एवं
श्री श्री मनीष बोरड, लेखा सदस्य

**Before: Shri Sanjay Garg, Judicial Member and
Shri Manish Borad, Accountant Member**

आयकर अपील सं.य/
ITA No. 125/Kol/2022
Assessment Year: 2014-15

M/s.Alcems Marketing Pvt.Ltd C/o Subash Agarwal & Associates,Advocates, Sidda Gibson, 1 Gibson Lane, Suite 213, 2nd Fl., Kolkata-700 069.	बनाम V/s.	DCIT, Cir-11(1), Kolkata Aaykar Bhawan, P-7 Chowringhee Square, Kolkata-700 069.
PAN: AADCA0559N		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent
अपीलार्थी की ओर से/By Appellant		Shri Siddarth Agarwal, Advocate, Ld.AR
प्रत्यर्थी की ओर से/By Respondent		Shri Vijay Kumar, Addl. Ld.CIT/DR
सुनवाई की तारीख/Date of Hearing		27-09-2022
घोषणा की तारीख/ Date of Pronouncement		31-10 -2022

आदेश / O R D E R

PER MANISH BORAD, AM.

This appeal of the assessee for the assessment year 2014-15 is directed against the order dt. 27-12-2019 passed by the Id. Commissioner of Income-tax, Appeals [in short, hereafter referred to as 'the 'Id. CIT(A)-4, Kolkata.

2. The assessee has raised the following grounds of appeal for the AY 2014-15:-

1. For that the ex-parte order passed by the Ld. CIT(A) is in gross violation of the principles of natural justice and as such is not sustainable in law.
2. For that on the facts and in the circumstances of the case, the Id. CIT(A) grossly erred in confirming the addition of Rs. 6,00,000/- made by the AO on account of alleged unaccounted money.
3. The appellant craves leave to add further grounds of appeal or alter the grounds at the time of hearing.

3. At the outset, the Learned Counsel for the assessee submitted that due to unavoidable circumstances the assessee could not appear before the Id. CIT(A) and humbly prayed before us that if one more opportunity is given to assessee, assessee will plead before the Id. CIT(A) by filing necessary documents in order to substantiate that addition of Rs. 6 lakhs made u/s. 68 of the Act was uncalled for.

4. The Learned Departmental Representative was fair enough in not opposing the above submission of the Ld. Counsel for the assessee.

5. We have heard the rival contentions and perused the material placed before us. The assessee being a private limited company filed its e-return for the AY 2014-15 on 22-11-2014 declaring income at Rs.1,13,48,400/-. Thereafter, notice u/s. 148 of the Act was issued and re-assessment u/s. 147 r.w.s 143(3) of the Act was completed on 24-10-2018 after making addition u/s. 68 of the Act at Rs. 6 lakhs alleging that the assessee failed to explain the source of said sum received from M/s. Basukinath Agency P.Ltd. We further find that when the assessee carried the matter before the Id. CIT(A) on two occasions failed to appear and could not file any submission. Prayer has been made by the Ld. Counsel for assessee to restore the issue(s) to Id. CIT(A). Therefore, in the interest of natural

justice and being fair to both the parties, we restore all the issues raised before us to Id. CIT(A) for fresh adjudication to be carried out after affording reasonable opportunity of being heard to the assessee. The assessee shall be *vigilant* to appear on the date of hearing and file necessary details explaining source of alleged sum and should not take adjournment unless otherwise required for reasonable cause.

परिणामतः निर्धारिती की अपील सांख्यिकी उद्देश्य से मंजूर की जाती है।

6. In the result, the appeal of the assessee is allowed for statistical purpose.

आदेश खुले न्यायपीठ में दिनांक 31-10-2022 को उद्घोषित।
Order pronounced in the open court on 31-10-2022

Sd/-
(SANJAY GARG)
JUDICIAL MEMBER

Sd/-
(MANISH BORAD)
ACCOUNTANT MEMBER

Dated : 31-10-2022

**PP/SPS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

- 1.अपीलार्थी/Appellant/: M/s.Alcems Marketing, Pvt.Ltd C/o Subash Agarwal & Associates,Advocates, Sidda Gibson, 1 Gibson Lane, Suite 213, 2nd Fl., Kolkata-700 069.
2. प्रत्यर्थी/Respondent/:DCIT, Cir-11(1), Kolkata, Aaykar Bhawan, P-7 Chowringhee Square, Kolkata-700 069.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata.
- 6.गार्डफाइल/Guardfile.

By order/आदेश से, /True Copy/

Assistant Registrar
ITAT, Kolkata