

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

आयकर अपीलीय अधिकरण, न्यायपीठ "A" कोलकाता,

**BEFORE SHRI SANJAY GARG, JUDICIAL MEMBER  
AND SHRI GIRISH AGRAWAL, ACCOUNTANT MEMBER****ITA No.827/Kol/2018  
Assessment Year: 2012-13**

M/s. Tristrar Agencies Pvt. Ltd., 58/1C, Naresh Mitra Sarani, Kolkata-700025 (PAN:AAACT9757E)	Vs.	Income Tax Officer, Ward-9(1), Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : N o n e

Respondent by : Shri Biswanath Das, CIT, DR

Date of Hearing : 22.11.2022

Date of Pronouncement : 25.11.2022

**ORDER****PER GIRISH AGRAWAL, ACCOUNTANT MEMBER:**

This appeal filed by the assessee is against the order of Ld. CIT(A)-18, Kolkata vide ITA No. 1217/2015-16/CIT(A)-18/Wd-9(1)/F. SL. No.2619/17-18/Kol dated 25.01.2018 passed against the assessment order by the ITO, Ward-9(1), Kolkata u/s. 143(3) of the Income-tax Act, 1961 (hereinafter referred to as the "Act") dated 31.03.2015.

2. None appeared on behalf of the assessee. Shri Biswanath Das, CIT, DR appeared on behalf of the revenue.

3. Grounds taken by the assessee in the present appeal are as under:

*“1. That under the facts and circumstances of the case, the Ld. CIT(A) has erred in law in dismissing the appeal ex-parte without allowing opportunity of being heard to the appellant.*

*2. That under the facts and circumstances of the case, the Ld. CIT(A) has erred in law in confirming the addition of Rs.12,96,67,025/- (correct amount Rs.12,92,50,000/-) towards share capital including premium made by the assessing officer as no proper opportunity of being heard was allowed to the appellant.*

*3. That under the facts and circumstances of the case, the Ld. CIT(A) has erred in law in confirming the addition of Rs.12,96,67,025/- (correct amount Rs.12,92,50,000/-) towards share capital including premium made by the assessing officer by passing an ex-parte order which is against the principle of natural justice and equity.*

*4. That the appellant craves leave to add, amend or withdraw any ground or grounds of appeal on or before the date of hearing.”*

4. In this case, assessee has filed return of income for the AY 2012-13 declaring a total income of Rs.19,722/- through e-filing on 21.12.2012. Subsequently, the case was selected for scrutiny through CASS. In the course of assessment proceedings, Ld. AO had called for the following details on 27.02.2015:

- i) Proof of identity Voter Card/Passport/Driving License/PAN Card.
- ii) List of companies where you were Directors/shareholders from the AY 2008-09 till date with dates of appointments thereto with DIN
- iii) Proof of acknowledgment of filing IT Return alongwith copies of accounts and that of the companies where you have been director as mentioned above in Sl. 2 for A.Yrs. 2010-11, 2011-12 & 2012-13.
- iv) All bank statements explaining debit & credit entries therein also highlighting the relevant entries with regard to the share capital investment.
- v) Produce all investors (in case of company, the Managing Director) who have made investment in your company.
- vi) The source of fund in the hands of investors with their respective bank statement explaining all the debit/credit entries.

- vii) Identification of family members who are directors in the assessee company and there relationship.
- viii) A write-up on justification of large share premium.

5. Since all these abovestated details remained non-complied by the assessee, Ld. AO proceeded to complete the assessment by making an addition of Rs.12,96,67,025/- in respect of share capital raised during the year. Aggrieved, assessee preferred an appeal before the Ld. CIT(A).

6. None appeared on behalf of the assessee before the Ld. CIT(A). Ld. CIT(A) while disposing of the appeal ex parte has observed as under:

*“This appeal is directed against order u/s. 143(3) dated 31.03.2015 passed by ITO, Ward-9(1). Appeal has been filed on 07.05.2015. Notices dated 29.12.2017 and 11.01.2018 were issued. E-mail also generated through ITBA online systems and in registered PAN based E-mail ID. However, no one attended in response to these notices. Hence, appeal is decided on the basis of material available on record.”*

Thereafter, the Ld. CIT(A) confirmed the additions/disallowances made by the AO since necessary evidences in support of the assessee's contentions have not been verified. Hence, the Ld. CIT(A) left with no option but to confirm the action of the Ld. AO.

7. Before us also, at the time of hearing, neither anybody appeared on behalf of the assessee nor filed any application seeking adjournment. Case was fixed for hearing on 22.11.2022 and we note that several notices have been issued to the assessee but all are remained unserved and returned back with the remark “No such person in the address”. Details of these notices issued by the registry through RPAD are as under:

- (i) Dated 19.07.2022
- (ii) Dated 10.08.2022
- (iii) Dated 15.09.2022
- (iv) Dated 21.10.2022

In the grounds of appeal before us, assessee is contesting an ex parte adjudication of proceedings both at the assessment stage and at first appellate stage and at the same time, there is no response in respect of its appeal before the Tribunal also.

8. These facts gives an impression that assessee is not seriously interested in pursuing the appeal before the Tribunal. On the merits of the case, considering the material available on record, we do not find any reason to interfere with the findings of the Ld. AO. Accordingly, grounds taken by the assessee are dismissed.

9. We, further, make it clear that if the assessee is advised to move appropriate application to recall this order, then it is at liberty to do so within the prescribed limitation for just cause and the Tribunal may decide it in accordance with the Act.

10. In the result, appeal of assessee is dismissed.

Order is pronounced in the open court on 25thNovember, 2022.

**Sd/-**  
**(Sanjay Garg)**  
**Judicial Member**

**Sd/-**  
**(Girish Agrawal)**  
**Accountant Member**

***Dated: 25thNovember, 2022***

JD, Sr. P.S.

Copy to:

1. The Appellant:
  2. The Respondent:.
  3. CIT(A)-18, Kolkata.
  4. CIT, Kolkata.
  5. DR, ITAT, Kolkata Bench, Kolkata
- //True Copy//

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata