

आयकर अपीलीय अधिकरण, कोलकाता पीठ “बी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
श्री राजेश कुमार, लेखा सदस्य एवं श्री संजय शर्मा न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 822/Kol/2019
Assessment Year: 2012-13

M/s Rudramala Commodities Pvt. Ltd. (PAN: AAFCR 6563 H)	Vs	ITO, Ward-14(3), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	21.12.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.01.2023
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri P. P. Barman, Addl. CIT

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-5, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 03.04.2017 for the AY 2012-13.

2. In the various grounds of appeal the assessee has assailed the order passed by the Id CIT(A) upholding the order passed by the AO thereby confirming the addition of Rs. 43,96,00,000/-as made by the AO on account of Share Capital and share premium.

3. At the time of hearing when the case was called for hearing , neither the assessee nor his authorized representative appeared before nor any adjournment petition was filed us. Therefore we are deciding and disposing off the appeal after hearing the Id DR and taking the merits of the case into account.

4. After hearing the Ld. D.R and perusing the facts on records, we note that the Ld. CIT(A) has decided the appeal ex-parte as the assessee could not appear on the various occasions when the Ld. CIT(A) fixed the appeal for hearing. We observe from the order sheet that the assessee has been given as many as 4 opportunities on various dates but no one turned up before the tribunal. Under these fact and circumstances we have no other way to proceed except to decide the appeal on merit with the assistance of the Id DR. The Ld. DR submitted before us tha the assessee nhas not filed any details/information either before the AO or CIT(A). Likewise the assessee is not cooperative in the hearings even before the tribunal. We have perused the order of Id CIT(A) and find that on the basis of available facts , the appeal of the assessee was correctly dismissed. Even before us there is no materials which persuade us to deviate from the conclusion reached by the first appellate authority. Therefore in absence of evidences , we are inclined to uphold the finding of Ld. CIT(A) and accordingly we dismiss the appeal of the assessee.

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

Order is pronounced in the open court on 17th January, 2023

Sd/-
(Sonjoy Sarma /संजय शर्मा)
Judicial Member/न्यायिक सदस्य

Sd/-
(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

Dated: 17th January, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- M/s Rudramala Commodities Pvt. Ltd., Shri N. K. Goyal, 16, N. S. Road, 2nd Floor, Kolkata-700001.
2. Respondent – ITO, Ward-14(3), Kolkata
3. Ld. CIT(A)-5, Kolkata (Sent through e-mail)
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata