

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'C', KOLKATA**  
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 630/Kol/2022**  
**Assessment Year : 2008-09**

Ridhi Sidhi Vincom Limited	Vs	ITO, Ward-9(3), Kolkata
PAN: AADCR 7892 R	.	
Appellant		Respondent

Date of Hearing	15.02.2023
Date of Pronouncement	17.02.2023
For the Assessee	Shri Rajeeva Kumar, Advocate
For the Revenue	Shri G. Hukugha Sema, CIT

**ORDER**

**Per Shri Sonjoy Sarma, JM:**

This appeal of the assessee for the assessment year 2008-09 is directed against the order dated 02.09.2022 passed by the Id. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as 'the 'Id. CIT(A)']. The assessee has raised the following grounds of appeal:

*"i. That under the facts and in the circumstances of the case, Id. CIT(A) erred in passing the order ex-parte.*

*ii. That under the facts and in the circumstances of the case, the Id. AO erred in making addition of a sum of Rs. 3,33,00,000/- for the share capital along with premium raised by the assessee in terms of section 68 of the Income Tax Act, 1961. The addition is unjustified and need be deleted.*

*iii. That the assessee craves leave to add, alter, amend, modify or withdraw any ground or grounds of appeal before or at the time of hearing."*

2. At the outset, we find that there is a delay of 8 days in filing of the appeal by the assessee. We after perusing the petition for condonation are convinced that the assessee was prevented by sufficient cause from filing the appeal in time and hence delay is condoned and appeal is admitted.

3. At the outset, ld. Counsel for the assessee submitted that the assessee did not get any opportunity to file relevant documents and submissions before ld. CIT(A), one more opportunity should be given and the issues raised in the instant appeal may be set aside to the file of ld. CIT(A). Ld. D/R was fair enough not to oppose such prayer made by the ld. AR of the assessee.

4. We, therefore, under the given facts and circumstances of the case, are of the considered view that since the order of the ld. CIT(A) is *ex-parte* and no discussion has been made on the merits of the case, we, in the interest of justice, set aside the impugned order and remit it back to the file of the ld. CIT(A) for deciding the issues raised before us by way of a speaking order. We also direct the assessee to remain vigilant in receiving the notices of hearing of the ld. CIT(A) and should not request for any further adjournment unless otherwise required for reasonable cause and should file all necessary documents so as to facilitate ld. CIT(A) for passing the speaking order. Needless to mention that the assessee should be given proper opportunity of being heard.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 17.02.2023.

Sd/-

(Rajesh Kumar)  
Accountant Member

Sd/-

(Sonjoy Sarma)  
Judicial Member

Dated: 17.02.2023  
Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- Ridhi Sidhi Vincom Limited, 11, Sambhu Chatterjee Street, Burra Bazar, Kolkata – 700 007.
2. Respondent – ITO, Ward – 9(3), Kolkata
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata