

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH “B”, KOLKATA

[Before Shri Rajesh Kumar, Accountant Member &
Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 157/Kol/2023
Assessment Year : 2014-15

Kohinoor Goods Private Limited PAN: AADCK 0359 A Appellant	Vs.	ITO, Ward-13(2), Kolkata Respondent
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Date of Hearing	26.07.2023
Date of Pronouncement	27.07.2023
For the Assessee	Shri S.S. Nagar, AR
For the Revenue	Shri Abhijit Kundu, CIT, DR

ORDER

Per Sonjoy Sarma, JM:

This appeal of the assessee for the assessment year 2014-15 is directed against the order dated 22.12.2022 passed by the ld. Commissioner of Income-tax, Appeals, NFAC, Delhi [hereinafter referred to as ‘the ‘ld. CIT(A)’].

2. At the outset, ld. Counsel for the assessee submitted that the order of the ld. CIT(A) is an *ex-parte* order and nothing has been dealt on merits except reiterating assessment order on the disallowances/additions made by the ld. AO. The assessee could not get any opportunity to file its submissions and other relevant details before the first appellate authority due to rejection of request of the assessee to grant adjournment. The ld. counsel also stated that even the AO framed the assessment without considering the evidences filed by the assessee. The ld. counsel, therefore, prayed that the ends of justice would be met if the case is restored to the file of AO for re-adjudication afresh.

3. Per contra, ld. DR was fair enough not to oppose this request of the ld. counsel for the assessee.

4. We have heard the rival contentions and perused the records placed before us. Through grounds, the assessee has stated that ld. CIT(A) failed to appreciate the materials on record and passed the order *ex-parte*. On perusal of the impugned order, we noticed that the instant ground raised by the assessee has merit. We also note that even the AO has not taken into accounts the evidences filed by the assessee. Under these given facts and circumstances the ends of justice would be met if we restore the matter in the instant appeals to the file of ld. AO for de novo adjudicating of the matter in accordance with law after considering the submissions made by the assessee for which reasonable opportunity of being heard should be provided. The assessee is also directed to remain vigilant and file necessary documents in support of its grounds of appeal and should not take any further adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee, there is no compliance before the ld. AO, then the ld. AO can proceed to pass the order in accordance with law.

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

Order pronounced in the open court on 27.07.2023.

Sd/-

Sd/-

(Rajesh Kumar)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 27.07.2023

Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- Kohinoor Goods Private Limited, 301 & 302 Atlanta Centre, Near Udyog Bhawan, Goregaon East, Mumbai-400063, Maharashtra.
2. Respondent – ITO, Ward-13(2), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata