

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. 701/Kol/2022
Assessment Year : 2012-13

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|-----------------------------|-----|-------------------------|
| Janpack Suppliers Pvt. Ltd. | Vs. | ITO, Ward-9(3), Kolkata |
| PAN: AACCCJ 5172 H | | |
| Appellant | | Respondent |

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|-----------------------|-------------------------------------|
| Date of Hearing | 27.07.2023 |
| Date of Pronouncement | 09.08.2023 |
| For the Assessee | Shri Miraj D. Shah, AR |
| For the Revenue | Shri P.P. Barman, Addl. CIT, Sr. DR |

ORDER

Per Sonjoy Sarma, JM:

This appeal of the assessee for the assessment year 2015-16 is directed against the order dated 12.10.2022 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 the order passed u/s 250 of the Id. CIT(Appeals) confirming the additions and disallowances made by learned assessing officer is contrary to the law and facts of the case.

ii. That the Id. CIT(Appeals) erred in law as well as in facts of the case by confirming the addition made by the Id. AO who treated the increase in share capital and premium amounting to Rs. 1,60,00,000/- as undisclosed income u/s 68 of the I.T. Act.

iii. That the appellant craves leave to add/or amend any ground of this appeal.”

2. Though the assessee has raised several grounds of appeal by contesting various disallowances and addition made by AO and subsequently sustained by Id. CIT(A) in his order, the Id. counsel for the assessee stated that the Id. CIT(A) has passed an ex-parte order

without granting sufficient opportunity of being heard by dismissing the appeal filed by the assessee.

3. On perusal of the impugned order, we find that the ld. CIT(A) has allowed several opportunities however the assessee did not avail the same. The ld. AR before us prayed that on the last date of hearing a request moved for granting adjournment however the ld. CIT(A) passed the ex-parte order. Therefore, the ld. AR had requested before the bench that one more opportunity be given to the assessee before ld. CIT(A) to present its case on merits by setting aside the appeal to the file of ld. CIT(A).

4. We after hearing the rival submission and perusal of the material available on record, we find that this is a fit case for remanding the appeal to the ld. CIT(A) to give one more opportunity to assessee and we also direct the assessee to cooperate for expeditious disposal of the matter before ld. CIT(A) by not seeking any further adjournment except due to exceptional or unavoidable circumstances. In view of the above discussion, the various grounds raised by the assessee on merits are left open and we remand back the whole issue to the file of ld. CIT(A) for de novo adjudication.

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

Order pronounced in the open court on 09.08.2023.

Sd/-

Sd/-

(Rajesh Kumar)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 09.08.2023
Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- East Beaberi, P.O. Gopalpur, Narayanpur, North Paraganas, Kolkata-700136.
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