

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'ए', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष**

Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.538/Kol/2023  
Assessment year: 2011-12

Arora Matthey Ltd.....Appellant  
166, Netaji Subhash Chandra Bose Road,  
Regent Park, Kolkata-700040.  
[PAN: AACCA4758N]

vs.

DCIT, Circle-11(1), Kolkata.....Respondent

**Appearances by:**

Shri Yash Khattry, CA, appeared on behalf of the appellant.

Shri Umakanta Dhrupati, DR, appeared on behalf of the Respondent.

Date of concluding the hearing : September 18, 2023

Date of pronouncing the order : September 18, 2023

**आदेश / ORDER**

**संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 23.09.2022 of the National Faceless Appeal Centre (hereinafter referred to as the 'CIT(A)') passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. counsel for the assessee has brought our attention to the impugned order of the CIT(A) to submit that the ld. CIT(A) has dismissed the appeal of the assessee in a mechanical manner without application of mind.

3. It is noted that the ld. CIT(A) dismissed the appeal of the assessee observing that the appeal of the assessee has already been decided vide CIT(Appeals)-4, Kolkata's order in Appeal No.203/CIT(A)-

4/Kol/C.11(1)/2016-17 dated 25.09.2017. The ld. counsel has submitted that the said appeal as mentioned by the CIT(A) was against the original assessment order passed u/s 143(3) of the Act dated 13.03.2015. Thereafter, the case of the assessee was reopened u/s 147 of the Act and assessment order u/s 147/143(3) of the Act was passed on 30.11.2018 against which the assessee has preferred appeal before the CIT(A) which has been dismissed by the ld. CIT(A) by the impugned order dated 23.09.2022 by referring to the old order dated 25.09.2017 in respect to the appeal against original assessment order dated 13.03.2015. The ld. CIT(A) failed to take note of the fact that the present appeal before the CIT(A) was against the assessment order dated 30.11.2018, which was passed by the Assessing Officer even after the earlier appellate order dated 25.09.2017. The facts on the file are apparent that the ld. CIT(A) mistook the earlier order dated 25.09.2017 pertaining to the appeal against reassessment order dated 30.11.2018 passed u/s 147 of the Act. In view of this, the impugned order of the CIT(A) is not sustainable in the eyes of law and the same is accordingly set aside and the matter is restored to the file of the CIT(A) with a direction to decide the appeal of the assessee on merits which has been preferred against the assessment order dated 30.11.2018.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

***Kolkata, the 18<sup>th</sup> September, 2023.***

Sd/-  
[डॉक्टर मनीष बोराड /Dr. Manish Borad]  
लेखा सदस्य /Accountant Member

Sd/-  
[संजय गर्ग /Sanjay Garg]  
न्यायिक सदस्य /Judicial Member

Dated: 18.09.2023.

RS

*Copy of the order forwarded to:*

1. Arora Matthey Ltd
2. DCIT, Circle-11(1), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches