

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

**श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष**  
**Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member**

**I.T.A. No.818/Kol/2023**  
**Assessment Year: 2011-12**

**Sarba Mangalam Fine Tex Private Limited.....Appellant**  
**111, Pyarmid Apartment,**  
**11<sup>th</sup> Floor, Plot No.29,**  
**TS No.1063, J.P. Road,**  
**Andheri (West, Mumbai),**  
**Mumbai, Versova S.O, 400061**  
**[PAN: AAICS3434P]**

**vs.**

**DCIT, Circle-13(1) Kolkata..... Respondent**

**Appearances by:**

Shri Siddharth Agarwal, Advocate, appeared on behalf of the appellant.

Shri P. P. Barman, Addl. CIT-Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : December 13, 2023

Date of pronouncing the order : January 05, 2024

**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 06.06.2023 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 invited our attention to the impugned order of the CIT(A) to submit that the same is an ex parte order. The ld. counsel has further produced on file the copy of the screenshot of the portal of the Income Tax Department to submit that the assessee had requested for adjournment on the Income Tax portal on the date of hearing but the ld. CIT(A) did not consider the

adjournment requests of the assessee and dismissed the appeal ex parte of the assessee. An Affidavit of Shri Naresh Bhaishankar Raval, one of the directors of the assessee company has enclosed on file, wherein, it has been deposed that the adjournment was sought on the CIT(A) but on the date of hearing, the ld. CIT(A), without considering the said requests, has dismissed the appeal of the assessee. Even, the ld. CIT(A) has not decided the appeal on merits but due to non-appearance.

3. The ld. DR has not rebutted the aforesaid facts on the file.

4. We have considered the submissions of the ld. counsel for the assessee. The ld. CIT(A), vide his impugned order, has not decided the appeal of the assessee on merits. He has simply dismissed the appeal of the assessee for want of prosecution, whereas, the assessee had filed the adjournment request before the CIT(A) on the date of hearing which was not noticed by the ld. CIT(A). In view of this, the impugned order of the CIT(A) is not sustainable in the eyes of law and the same is set aside. The matter is restored to the file of the CIT(A) for decision afresh on merits. Needless to say that the ld. CIT(A) will give proper opportunity to the assessee to present its case.

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

***Kolkata, the 5<sup>th</sup> January, 2024.***

Sd/-  
[गिरीश अग्रवाल /Girish Agrawal]  
लेखा सदस्य/Accountant Member

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

Dated: 05.01.2024.

RS

*Copy of the order forwarded to:*

1. Sarba Mangalam Fine Tex Private Limited
2. DCIT, Circle-13(1) Kolkata
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches