

| आयकर अपीलिय अधिकरण न्यायपीठ, कोलकाता |  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"C" BENCH, KOLKATA

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER  
&  
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER

I.T.A. No. 1061/Kol/2023

Assessment Year: 2011-12

&

I.T.A. No. 1062/Kol/2023

Assessment Year: 2013-14

<b>Bengal Intelligent Parks Pvt. Ltd.</b> Bldg Delta 2 <sup>nd</sup> Floor, Block EP & GP Sector V Kolkata -700091 [PAN: AACCB0276E]	Vs	<b>Deputy Commissioner of Income Tax, Circle-1(1), Kolkata</b>
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri A.K. Tibrewal, A/R and Shri Saurabh Gupta, FCA
Revenue by :	Shri Jitendra Kantilal Surti, JCIT, D/R

सुनवाई की तारीख/Date of Hearing : 05/02/2024  
घोषणा की तारीख /Date of Pronouncement: 19/02/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

These present appeals are directed at the instance of the assessee against the separate orders of the National Faceless Appeal Centre [hereinafter the "ld. CIT(A)"] dt. 12/07/2023 for the Assessment Year 2011-12 and dt. 02/08/2023 for Assessment Year 2013-14 respectively; passed u/s 250 of the Income Tax Act, 1961 ("the Act").

2. The registry has informed that both these appeals are time barred by 25 days and petition for condonation of delay has been filed and we find that the delay was on account of pre-occupation of the Authorized Representative for the preparation and finalization of Tax Audits which were due to be filed by 30<sup>th</sup> September, 2023.

Considering the same and in the larger interest of justice delay is condoned and both these appeals of the assessee are admitted for hearing.

3. The Id. Counsel for the assessee at the very outset submitted that though the assessee has taken several grounds of appeal, but his preliminary grievance is that the Id. CIT(A) has passed an *ex-parte* order which is non-speaking and the Id. CIT(A) did not adjudicate the points raised by the assessee.

4. With the assistance of the Id. Representatives, we have gone through the record carefully. The Id. CIT(A) has passed *ex-parte* orders dismissing the appeals of the assessee for want of appearance on behalf of the assessee. Sub-section (6) of section 250 of the Income Tax Act, 1961 mandates the Id. CIT(A) to state the point in dispute, and thereafter record reasons in support of his conclusion. A perusal of the order of the Id. CIT(A) would indicate that it is not in consonance with mandate given in the Act. The Id. CIT(A) has not made any analysis of facts available on record, including the assessment records and has passed an *ex-parte* order. Therefore, the impugned order is not sustainable; it deserves to be set aside. Accordingly, in the interest of justice, we deem it fit to restore these appeals to the file of the Id. CIT(A) for afresh adjudication in accordance with law after giving sufficient opportunity to the assessee of being heard. Needless to say, the assessee shall co-operate till the disposal of these appeals.

5. In the result, appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the Court on 19<sup>th</sup> February, 2024 at Kolkata**

*Sd/-*  
**(SONJOY SARMA)**  
**JUDICIAL MEMBER**

*Sd/-*  
**(DR. MANISH BORAD)**  
**ACCOUNTANT MEMBER**

Kolkata, Dated 19/02/2024

*SJC S.P.S.*

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

**Assistant Registrar**  
आयकर अपीलीय अधिकरण  
ITAT, Kolkata