

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'B', KOLKATA**

[Before Dr. Manish Borad, Accountant Member &  
Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 1436/Kol/2023**  
**Assessment Year : 2014-15**

Swamina International Pvt. Ltd. PAN: AA ECS 5223 J	vs	DCIT, Circle-10(1), Now ACIT, Circle-11(1), Kolkata
Appellant		Respondent

Date of Hearing	27.02.2024
Date of Pronouncement	28.02.2024
For the Assessee	Shri Siddharth Agarwal, AR
For the Revenue	Shri P.P. Barman, Addl. CIT

**ORDER**

**Per Sonjoy Sarma, JM:**

This appeal of the assessee for the assessment year 2014-15 is directed against the order dated 25.10.2023 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. Since none of the notices for hearing of the appeal was received by the assessee. Thus, the assessee referring to grounds of the appeal, it has prayed that grounds raised in the instant

appeal may be restored to the file of ld. CIT(A) for adjudicating afresh after providing reasonable opportunity of being heard.

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 as in the impugned order, ld. CIT(A) merely reproducing the grounds of appeal raised by the assessee and the decision part, finding has been given only reiterating the assessment order passed by the ld. AO, as the assessee in the instant case could not able to file necessary details as well as submissions at the time of hearing before the ld. CIT(A) and it is an *ex-parte* order. Under these given facts and circumstances, we restore the matter in the instant appeal to the file of ld. CIT(A) for adjudicating afresh to pass a speaking order after considering the submission made by the assessee for which reasonable opportunity of being heard should be provided. The assessee 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. CIT(A), then the ld. CIT(A) 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 28.02.2024.

Sd/-

Sd/-

(Dr. Manish Borad)  
Accountant Member

(Sonjoy Sarma)  
Judicial Member

Dated: 28.02.2024  
*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Swamina International Pvt. Ltd., C/o. S.K. Soni & Co., 36, Strand Road, 3<sup>rd</sup> Floor, R. No.11, Kolkata-700001.
2. Respondent – DCIT, Circle-10(1), Now ACIT, Circle-11(1), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata