

आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसमसी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
श्री राजेश कुमार, लेखा सटस्य एवं श्री संजय शर्मा न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 89/Kol/2024
Assessment Year: 2014-15

Vaishali Fims Pvt. Ltd. (PAN: AACCV 6598 B)	Vs.	DCIT, CC-3(3), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	27.03.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	03.05.2024
For the Appellant/ निर्धारिती की ओर से	Shri Miraj D Shah, A.R
For the Respondent/ राजस्व की ओर से	Shri Amitava Sen, Addl. CITDR

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-21, Kolkata (hereinafter referred to as the Ld. CIT(A)"] dated 08.12.2023 for the AY 2014-15.

2. At the outset the Id. Counsel for the assessee submitted that the appeal was decided by the first appellate authority ex-parte as the assessee could not appear on the various dates of hearings either in person or through authorized representative.

The Ld. A.R also stated that even before the AO, the assessee has furnished some documents however due to the reasons beyond the control of the assessee, some papers/documents, which were required to be filed to explain the transactions, could not be filed. The Ld. A.R drew our attention to the various petty additions made which were under challenge before this Tribunal. The Ld. A.R prayed that if the matter is restored to the file of AO then all the additions could be explained to be not liable to be made to the income of the assessee.

3. The Ld. D.R on the other hand fairly agreed to the contentions of the Ld. A.R that if the issues are left open before the AO then the revenue has no objection.

4. After hearing the rival contentions and perusing the material on record, we find that the AO during the course of assessment proceedings has made various small additions which were also challenged before the Ld. CIT(A) who confirmed these additions in ex-parte proceedings upon the assessee having been failed to turn up or show up on the various dates for hearing. Though the non-appearance is clearly attributed to the assessee however in the interest of justice and fair play, we are of the view that no one should be condemned unheard and therefore we deem it fit to restore the appeal to the file of AO for fresh de novo adjudication of the issues. At the same time, we direct the assessee to attend the proceedings before the AO and file the evidences which the assessee may wish to explain the impugned issues.

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

Order is pronounced in the open court on 3rd May, 2024

Sd/-
(Sonjoy Sarma /संजय शर्मा)
Judicial Member/न्यायिक सदस्य

Sd/-
(Rajesh Kumar/राजेश कुमार)
Accountant Member/लेखा सदस्य

Dated: 3rd May, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Golden Goenka Commerce Pvt. Ltd. (Earlier known as Rajgaj Traders Pvt. Ltd.) 25A, S.P. Mukherjee Road, 4th Floor, Bhawanipore, Kolkata-700069
2. Respondent– ITO, Ward-3(3), Kolkata
3. Ld. CIT(A)-3, Lucknow
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata