

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

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 895/Kol/2023
Assessment Year: 2012-13

Vikromatic Steels Private Limited 14/6 Macanzy Lane Salkia Howrah - 711101 [PAN: AABCV0136C]	Vs	Income Tax Officer, Ward-3(2), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri R.S. Dwary, Staff of Company
Revenue by :	Shri Manas Mondal, Addl. CIT, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 29/04/2024
घोषणा की तारीख/Date of Pronouncement : 22/05/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER:

The instant appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre [hereinafter the "Id. CIT(A)"] dt. 27/06/2023, passed u/s 250 of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2012-13.

2. During the course of hearing, only the staff of the company was available. He stated that the company has been closed and he is working in other sister concerns of the assessee company and requested for adjournment. We, however, on perusal of the impugned order notice that there was no appearance on behalf of the assessee before the Id. CIT(A) on all the four occasions and the Id. CIT(A) has decided the appeal of the assessee *ex-parte*. The Id. CIT(A) has observed that all the issues raised are factual and without necessary inputs from the

appellant, the appeal cannot be decided on merits and he thus dismissed the appeal for non-prosecution. Considering this fact, we in the interest of justice, set aside this appeal to the file of the Id. CIT(A) for fresh adjudication on merits of all grounds raised before us. Needless to mention that the assessee shall be provided sufficient opportunity of being heard and the assessee shall produce all necessary documents/evidence to substantiate its claim and if the assessee files any additional evidence that were not placed before Id. Assessing Officer, then Id. CIT(A) shall call for a remand report from the Id. AO and then decide the appeal in accordance with law by way of a speaking order. The assessee shall not take adjournment without reasonable and fair cause.

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

Order pronounced in the Court on 22nd May, 2024 at Kolkata

Sd/-
(RAJPAL YADAV)
VICE PRESIDENT

Sd/-
(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 22/05/2024

S.C. S.P.

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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