

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

I.T.A. Nos. 381 & 382/Kol/2024
Assessment Year: 2012-13

Silverlake Traders Pvt. Ltd. (PAN: AAMCS 3292 F)	Vs.	ITO, Ward-5(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	09.05.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	21.05.2024
For the Appellant/ निर्धारिती की ओर से	None
For the Respondent/ राजस्व की ओर से	Shri Sanjoy Paul, Sr. D.R

ORDER / आदेश

Per Rajesh Kumar, AM:

These are the appeals preferred by the assessee against the separate orders of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)”) dated 29.12.2023 for the AY 2012-13.

2. At the time of hearing, when the case was called out on its turn, neither the assessee nor the A.R of the assessee appeared to argue the case despite the service of

notice through RPAD on 25.04.2024. We have perused the assessment order as well as appellate order passed by authorities below and observed that both the proceedings culminated ex-parte without deciding the issues on merit. In our opinion, ends of justice would be met if the appeals are restored to the file of AO to decide the issues de novo after affording a reasonable opportunity of hearing to the assessee. Accordingly we restore these appeals to the file of AO.

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

Order is pronounced in the open court on 21st May, 2024

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

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

Dated: 21st May, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Silverlake Traders Pvt. Ltd., 3rd Floor, Block B, Room No. 10, Mercantile Building, 9/12, Lal Bazar Street, Kolkata-700006.
2. Respondent- ITO, Ward-5(1), Kolkata
3. Ld. CIT(A)-NFAC, Delhi
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata