

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

[Before Shri Sonjoy Sarma, Judicial Member &  
Shri Rakesh Mishra, Accountant Member]

**I.T.A. No. 310/Kol/2024**  
**Assessment Year : 2012-13**

M/s. Salputri Commerce Pvt. Ltd.	vs	ITO, Ward-1(3), Kolkata
PAN: AAMCS 8925 R		
Appellant		Respondent

Date of Hearing	19.06.2024
Date of Pronouncement	21.06.2024
For the Assessee	Shri Manoj Kataruka, Advocate
For the Revenue	Shri Rakesh Kumar Das, CIT/DR

**ORDER**

**Per Sonjoy Sarma, JM:**

This appeal of the assessee for the assessment year 2012-13 is directed against the order dated 03.04.2023 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 impugned order passed by ld. CIT(A) is a cryptic order stating that Jurisdictional Appellate Authority had already passed an appellate order vide order dated 29.09.2016 dismissing the appeal of the assessee. Accordingly, the appeal of the assessee has become infructuous. However, the AR of the assessee stated that the contention of the ld. CIT(A) was not correct in fact the earlier order which had been passed by ld. CIT(A) was travelled before the Tribunal where the Tribunal had set aside the matter to the file of ld. CIT(A) for fresh adjudication vide order dated 22.05.2018. Therefore, the contention made by ld. CIT(A) in his order is not correct and matter may be set aside to the file of CIT(A) for adjudication on merits of the case.

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 a cryptic 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) stating that Jurisdictional Authority had already dismissed the appeal of the assessee vide order dated 29.09.2016. However, from perusal of material available on record, we find that alleged fact is not true. Since order dated 22.05.2018, the Tribunal had set aside the matter to the file of CIT(A) for fresh adjudication on merits of the case. 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 is 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 21.06.2024.

Sd/-

Sd/-

(Rakesh Mishra)  
Accountant Member

(Sonjoy Sarma)  
Judicial Member

Dated: 21.06.2024  
*Biswajit, Sr. PS*

Copy of the order forwarded to:

1. Appellant- M/s. Salputri Commerce Pvt. Ltd., Metro Tower, Flat-B/14, 240, S.N. Roy Road, Kolkata-700038.
2. Respondent – ITO, Ward-14(1), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata