

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

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Sanjay Awasthi, Accountant Member**

**M.A. No. 6/KOL/2023
(in I.T.A. No. 1529/KOL/2019)
Assessment Year: 2012-2013**

***Ranisathi Capital Private Limited,.....Applicant
36, Ganesh Chandra Avenue, 4th Floor,
Kolkata-700013
[PAN: AADCR7931B]***

-Vs.-

***Income Tax Officer,..... Respondent
Ward-1(3), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

N o n e, appeared on behalf of the assessee

*Shri B.K. Singh, JCIT, Sr. D.R., appeared on behalf of the
Revenue*

Date of concluding the hearing : June 21, 2024

Date of pronouncing the order : August 23, 2024

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The present Miscellaneous Application is directed at the instance of assessee pointing out an apparent error in

the order of the Tribunal dated 15th December, 2022 passed in ITA No. 1529/KOL/2019 for A.Y. 2012-13.

2. In the application, the assessee has pleaded that its appeal has been decided *ex-parte* by the Tribunal. The notice of hearing was not received by the assessee and, therefore, it could not attend the proceeding.

3. In response to the notice of hearing in this Miscellaneous Application, no one has come present. It is pertinent to note that assessment order was passed according to the best judgment of the Id. Assessing Officer. The assessee did not appear. The assessee did not prosecute its appeal before the Id. CIT(Appeals). It has been decided *ex-parte*. The assessee has mentioned its address as:-

36, Ganesh Chandra Avenue,
4th Floor,
Kolkata-700013, West Bengal.

It has given its e-mail ID: ranisati.capital@gmail.com. It has given a mobile number also. The efforts were made to serve notice on all these three modes. The copy of the notice issued through RPAD is available on the record, on which Postal Authority has reported as 'closed'. The Bench Clerk during the course of hearing of the appeal has issued notice through mail as well as also RPAD. Every

efforts were made by the ITAT to serve the notice. The assessee has not alleged in the Miscellaneous Application that this address was incorrect address. It has also made a bald statement that notice was not served without submitting any affidavit of Directors or any corroborative circumstance leading to alleged non-service of notice. By the past history of the assessee, we are satisfied that it is only making vague statement. We have already observed that neither before the ld. Assessing Officer nor before the ld. CIT(Appeals), it has prosecuted its proceeding. It has neither appeared before the Tribunal when its appeal was listed nor it has appeared in the Miscellaneous Application. It suggests that for the purpose of completeness of the record, it is just filing application and appeals before the higher forums. Therefore, we do not find any merit in this Miscellaneous Application. It is rejected.

4. In the result, the Miscellaneous Application of the assessee is dismissed.

Order pronounced in the Open Court on 23rd August, 2024.

**Sd/-
(Sanjay Awasthi)
Accountant Member**

**Sd/-
(Rajpal Yadav)
Vice-President (KZ)**

Kolkata, the 23rd day of August, 2024

- Copies to :*(1) *Ranisathi Capital Private Limited,*
36, Ganesh Chandra Avenue, 4th Floor,
Kolkata-700013
- (2) *Income Tax Officer,*
Ward-1(3), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069
- (3) *Commissioner of Income Tax (Appeals)-1,*
Kolkata,
- (4) *CIT- , Kolkata;*
- (5) *The Departmental Representative*
- (6) *Guard File*
- TRUE COPY*

By order

Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata

Laha/Sr. P.S.