

**THE INCOME TAX APPELLATE TRIBUNAL,  
'A' BENCH, KOLKATA**

**Before Shri Rajpal Yadav, Vice-President (KZ)  
&  
Dr. Manish Borad, Accountant Member**

**I.T.A. No. 618/KOL/2024  
Assessment Year: 2011-2012**

***Dhansamridhi Finance Private Limited,...Appellant  
(Amalgamated Company),  
Anukul Commercial Private Limited  
(Amalgamating Company)  
C/o. P.K. Himmatsinghka & Co.,  
41, B.B. Ganguly Street, Central Plaza,  
2<sup>nd</sup> Floor, Kolkata-700012  
[PAN:AAGCA7803A]***

**-Vs.-**

***Assistant Commissioner of Income Tax,...Respondent  
Ward-1(1), Kolkata,  
Aayakar Bhawan,  
P-7, Chowringhee Square,  
Kolkata-700069***

**Appearances by:**

*Shri P. Himmatsinghka, A.R., appeared on behalf of the assessee*

*Shri Raja Sengupta, Addl. CIT, Sr. D.R., appeared on behalf of the Revenue*

**Date of concluding the hearing : September 11, 2024  
Date of pronouncing the order : September 13, 2024**

**O R D E R**

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

The present appeal is directed at the instance of assessee against the order of ld. Commissioner of Income Tax (Appeals),

National Faceless Appeal Centre (NFAC), Delhi dated 24<sup>th</sup> January, 2024 passed for Assessment Year 2011-12.

2. The assessee has taken nine grounds of appeal. However, its grievances revolve around two issues, namely-

(a) Id. CIT(Appeals) has erred in upholding the reopening of assessment, which is not in consonance with SOP issued by the CBDT.

(b) The Id. CIT(Appeals) has erred in confirming the addition of Rs.1,40,00,000/- by dismissing the appeal for want of prosecution.

3. With the assistance of Id. Representatives, we have gone through the record carefully. A perusal of the impugned order of the Id. CIT(Appeals) would reveal that Id. CIT(Appeals) has not adjudicated the issues on merit. The Id. CIT(Appeals) has dismissed the appeal for want of prosecution. This finding of the Id. CIT(Appeals) is not in consonance with sub-section 6 of Section 250. It is pertinent to note that Section 250(6) contemplates that Id. CIT(Appeals) would state the points in dispute and thereafter record reasons in support of her conclusion on those points. This mandatory procedure has not been followed by the Id. 1<sup>st</sup> Appellate Authority.

4. Apart from the above, we find that assessment order is also very scratchy because hardly any fact has been mentioned by the Id. Assessing Officer in one and half pages order. The Id. Assessing

Officer has started the assessment order with the opening line “*the case was opened for assessment/reassessment of income as there was information in possession that an amount of Rs.1,40,00,000/- has escaped assessment during the F.Y. 2010-11 relevant to A.Y. 2011-12. Notice under section 148 was issued on 28.03.2018*”. A perusal of the assessment order would indicate that six years would end on 31.03.2018 and after this date, ld. Assessing Officer would have no power to issue any notice under section 148. The ld. Assessing Officer has neither reproduced the reasons nor briefly noticed them. He has nowhere mentioned the date when he sought approval. He has not even mentioned when he received this information. On all these procedural aspects, the assessment is silent. On merit also, the ld. Assessing Officer has simply treated the information received by him as a gospel truth without any cross verification and accordingly he passed the assessment order on 27.11.2018 under section 144 read with section 147. To our mind, this is a non-speaking assessment order and not sustainable. Therefore, we set aside both the impugned orders and restore this issue to the file of ld. Assessing Officer for fresh adjudication. The ld. Assessing Officer first supply the copies of the reasons to the assessee, thereafter decide the validity of the reopening, whether the reopening was justifiably made by him or not, and if he arrived at the conclusion that reopening was justifiably made, only then he would proceed to decide the issue on merit. It is needless to say that ld. Assessing Officer would grant due opportunity of hearing to the assessee.

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

Order pronounced in the open Court on 13/09/2024.

Sd/-

**(Manish Borad)**  
**Accountant Member**

Sd/-

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

***Kolkata, the 13<sup>th</sup> day of September, 2024***

- Copies to :*(1) *Dhansamridhi Finance Private Limited,*  
*(Amalgamated Company),*  
*Anukul Commercial Private Limited*  
*(Amalgamating Company)*  
*C/o. P.K. Himmatsinghka & Co.,*  
*41, B.B. Ganguly Street, Central Plaza,*  
*2<sup>nd</sup> Floor, Kolkata-700012*
- (2) *Assistant Commissioner of Income Tax,*  
*Ward-1(1), Kolkata,*  
*Aayakar Bhawan,*  
*P-7, Chowringhee Square, Kolkata-700069*
- (3) *Commissioner of Income Tax (Appeals),*  
*National Faceless Appeal Centre (NFAC),*  
*Delhi;*
- (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.**