

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA**

**BEFORE SHRI SONJOY SARMA, ACCOUNTANT MEMBER &  
SHRI RAKESH MISHRA, JUDICIAL MEMBER**

**I.T.A. No. 1453/KOL/2024  
Assessment Year: 2014-15**

**Raj Technocom Private Limited  
3<sup>rd</sup> Floor, 28 Strand Road,  
Kolkata-700001, West Bengal  
[PAN: AABCR4259C]** .....

**Appellant**

**VS.**

**Income Tax Officer,  
Ward 4(1), Aaykar Bhavan  
P-7, Chowringhee Square,  
Kolkata-700069, West Bengal** .....

**Respondent**

**Appearances by:**

Assessee represented by:  
Department represented by:

Shri Siddharth Agarwal, AR  
Shri P. P. Barman, Addl. CIT, Sr. DR

Date of concluding the hearing:  
Date of pronouncing the order:

19.09.2024  
20.09.2024

**ORDER**

**PER SONJOY SARMA, JM:**

This appeal at the instance of the assessee is directed against the order of National Faceless Appeal Centre, Delhi [the learned CIT (A)] dated 07.05.2024, which is arising out of the assessment order under Section 147 of the Income-tax Act, 1961 (the Act) dated 26.05.2023.

02. At the outset, the learned Authorized Representative of the assessee stated that the impugned order passed by learned CIT (A), Kolkata, was dismissed, without considering the contention of the assessee, by simply dismissing the appeal of the assessee without adjudicating on the merit of the case. Therefore, instant appeal may be set aside to the file of the CIT (A) with a direction to re-examine the issue afresh after giving proper opportunity to the



assessee to present his case before learned CIT (A) and adjudicate the matter on the merits of the case.

03. On the other hand, the learned Departmental Representative did not object to such prayer made by the assessee before the Bench.

04. We after hearing the submission of the parties and perusing the material available on record, we find that instant impugned order passed by NFAC was dismissed without looking into the merits of the case by simply dismissing the appeal of the assessee. We therefore, feel it necessary and in the larger interest of justice and being fair to both the parties, deem it appropriate to restore the issue raised on merits to the file of the Id. CIT (A) for necessary adjudication for which reasonable opportunity to be provided to the assessee to furnish the reply and file relevant details and evidences if needed. It is further clarify that assessee should not seek any adjournments unless otherwise required for reasonable cause. The appeal of the assessee is allowed for statistical purposes.

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

***Kolkata, 20<sup>th</sup> September, 2024***

***Sd/-***  
**[RAKESH MISHRA]**  
**ACCOUNTANT MEMBER**

***Sd/-***  
**[SONJOY SARMA]**  
**JUDICIAL MEMBER**

Dated: 20.09.2024.  
SS, Sr. PS

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata