

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

I.T.A. No. 1051/Kol/2023

Assessment Year: 2015-16

Rangers Travel (PAN: AAJFR 9116 R)	Vs.	ITO, Ward-25(3), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	25.09.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	09.10.2024
For the Appellant/ निर्धारिती की ओर से	Shri Manish Tiwari, FCA
For the Respondent/ राजस्व की ओर से	Smt. Monalisha Pal Mukherjee, JCIT

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 31.07.2023 for the AY 2015-16.

2. At the outset, the Ld. Counsel for the assessee placed the revised/concise grounds of appeal before us and submitted that before the AO the issue could not be examined in detail for the want of evidences and further addition on account of disallowances were without any basis. Further, the Ld. Counsel for the assessee submitted that in the

appellate proceedings, the assessee could not be filed any evidences and therefore, the issue could not be decided on merit on the basis of evidences which should have been filed by the assessee. The Ld. A.R submitted that all have happened because of reasons which are beyond the control of the assessee and therefore, in the interest of justice and fair play the assessee may be given one more opportunity of hearing for presenting its case before the AO.

3. The Ld. D.R. on the other hand relied on the order of authorities below.

4. After hearing the rival contentions and perusing the material on record, we find that the assessee has not filed any evidences before the AO as well as before the Ld. CIT(A) which has resulted in the ex-parte decisions being made without taking into account the supporting the evidences. We note that additions were made on estimated basis for the want of supporting evidences. Under the facts and circumstances, we feel that the ends of justice could be met if the assessee could get one more opportunity of hearing before the AO. Accordingly, we restore the issue back to the file of AO with a direction to decide the same afresh on the basis of evidences filed by the assessee. At the same time, we direct the assessee to co-operate in the proceedings before the AO by filing the necessary evidences.

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

Order is pronounced in the open court on 9th October, 2024

Sd/-

Sd/-

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

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

Dated: 9th October, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Rangers Travels, 18/2, Kalikapur, Kolkata-700099.
2. Respondent – ITO, Ward-25(3), Kolkata
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata