

**आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता ।**  
**IN THE INCOME TAX APPELLATE TRIBUNAL**  
**“B” BENCH, KOLKATA**

**BEFORE DR. MANISH BORAD, ACCOUNTANT MEMBER**  
**&**  
**SHRI SONJOY SARMA, JUDICIAL MEMBER**

**I.T.A. Nos. 995 & 996/KOL/2024**  
**Assessment Years: 2013-14 & 2014-15**

<b>Camelia Griha Nirman Private Limited</b> Shop No.77 Shahid Smarak Complex, Rajbandha Maidan G.E. Rod, Raiput, Chhattisgarh-49200 1 <b>[PAN : AABCC8902H]</b>	Vs	<b>The Dy. Commissioner of Income Tax, Circle 1(1), Kolkata</b> Aaykar Bhavan, 7 <sup>th</sup> floor, P-7, Chowringhee Square, Kolkata-700 069 West Bengal
<b>अपीलार्थी/ (Appellant)</b>		<b>प्रत्यर्थी/ (Respondent)</b>

Assessee by :	Shri Nishit Katri, AR
Revenue by :	Shri P.P. Barman, Addl CIT DR

सुनवाई की तारीख/**Date of Hearing** : 01.10.2024  
घोषणा की तारीख /**Date of Pronouncement** : 15.10.2024

**आदेश/ORDER**

**PER DR. MANISH BORAD, ACCOUNTANT MEMBER:**

The captioned appeals filed by the assessee, pertaining to assessment years 2013-14 & 2014-15 are directed against the orders passed by the National Faceless Appeal Centre, Delhi (hereinafter referred to as the 'ld. CIT(A)') dated 12<sup>th</sup> March, 2024 and 5<sup>th</sup> March, 2024 for A.Y. 2013-14 and 2014-15 respectively, which is arising out of the assessment orders passed u/s 143(3) of the Income-tax Act, 1961 (the Act) vide order dated 26.03.2016 & 29.08.2016.

2. At the outset, the ld. counsel for the submitted that there was no representation before the ld. CIT (A) because the consultant

who was appointed to look after the appellate work did not respond to the notice of hearing nor he intimated the assessee about the notices. He further submitted that the ld. CIT (A) has not dealt with merits of the case and dismissed the appeal *in limine* for non-appearance. Request made for restoring the issues raised on merits to the file of the ld. CIT (A) for necessary adjudication.

3. On the other hand, ld. DR is fair enough in accepting that the impugned order of ld. CIT (A) is *ex-parte* qua assessee and there is no discussion on merits of the case and therefore, the matter may be restored to the file of the ld. CIT (A) for necessary adjudication.

4. We have heard the rival contentions and perused the records available on record. We observe that the assessee, a private limited company and engaged in real estate business, declared income of ₹1,53,05,100/- in the return for A.Y. 2013-14 filed on 26<sup>th</sup> September, 2013. After the case being selected for compulsory scrutiny, the details called for were filed. Assessment u/s. 143(3) of the Act completed on 26<sup>th</sup> March, 2016, wherein few additions were made which were challenged before the ld. CIT (A) but assessee failed to succeed on account of non compliance. We observe that on the dates of hearing fixed on 7<sup>th</sup> January, 2022, 13<sup>th</sup> November, 2022 and 31<sup>st</sup> January, 2023, no reply was filed. In absence of any written submission, documents and application for adjournment of hearing, ld. CIT (A) dismissed the appeal placing reliance on the judgement of Hon'ble Apex Court in the case of *CIT vs. B. N.Bhattacharjee & Anr. dated 4 May, 1979 (1970) 10 CTR 354*, where the Hon'ble Court held that preferring an appeal means effectively pursuing it. The ld. CIT (A) also referred to the decision of the co-ordinate Bench, Delhi in case of *CIT vs. Multiplan India*



*Pvt. Ltd. 1991 38 ITD 320 (Delhi)* and dismissed the appeal filed by the assessee for want of prosecution.

5. Sub-section (6) of section 250 of the Income Tax Act, 1961 mandates the ld. CIT(A) to state the point in dispute, and thereafter record reasons in support of his conclusion. Perusal of the impugned orders of ld. CIT(A) indicates that it is not in consonance with mandate given in the Act. The ld. CIT(A) has not made any analysis of facts available on record, including the assessment records and has passed an *ex-parte* order. Therefore, the impugned order is not sustainable and deserves to be set aside. Accordingly, in the interest of justice, we deem it fit to restore these appeals to the file of the ld. CIT(A) for afresh adjudication of issues raised in accordance with law after giving sufficient opportunity to the assessee of being heard. Needless to say, the assessee shall cooperate till the disposal of the appeal.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

**Order pronounced in the Court on 15<sup>th</sup> October, 2024 at Kolkata.**

Sd/-

**(SONJOY SARMA)  
JUDICIAL MEMBER**

Kolkata, Dated 15.10.2024

\*SS, Sr.Ps

Sd/-

**(DR. MANISH BORAD)  
ACCOUNTANT MEMBER**



आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील)/ The CIT(A)-
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

**TRUE COPY**

आदेशानुसार/ BY ORDER,

**Assistant Registrar**  
आयकर अपीलीय अधिकरण  
**ITAT, Kolkata**