

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. 1575, 1576 and 1577/KOL/2024
Assessment Years: 2012-13 to 2014-15

Shivam Dhatu Udyog Pvt. Ltd. C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-700069 [PAN : AAICS8785R]	Vs	DCIT, Circle 3(1) Aaykar Bhavan, P-7, Chowringhee Square, Kolkata-700 069, West Bengal
अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)

Assessee by :	Shri Siddharth Agarwal, AR
Revenue by :	Shri P.N. Barnwal, CIT DR

सुनवाई की तारीख/**Date of Hearing** : 03.10.2024
घोषणा की तारीख /**Date of Pronouncement** : 15.10.2024

आदेश/O R D E R

PER DR. MANISH BORAD, ACCOUNTANT MEMBER:

The captioned appeals filed by the assessee, pertaining to assessment years 2012-13 to 2014-15 are directed against the orders passed by the Learned Commissioner of Income Tax (Appeals) – 27, Kolkata (hereinafter referred to as the ‘ld. CIT(A)’) even dated 27th May, 2024, which arising out of the assessment order dated 2nd December, 2019, 24th December, 2016, for A.Y. 2012-13, 2013-14 and 2014-15 respectively.

2. As the captioned appeals relates to same assessee and similar grounds of appeal have been raised in all the assessment years, these appeals were heard together and are being disposed off through this common order for sake of convenience and brevity.

3. At the outset, the learned Authorized Representative of the assessee stated that the learned CIT (A), Kolkata, has dismissed the appeals, without considering the online submissions filed by the assessee. Therefore, in the interest of justice instant appeals 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.

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

5. We after hearing the submission of the parties and perusing the material available on record, we find that in the impugned orders passed, ld. CIT (A) has dismissed the appeal of the assessee observing that assessee has neither appeared for hearing nor filed any submissions. On the other hand, Ld. counsel for the assessee has placed evidence before us to prove that various details and documents were filed before Ld. CIT(A) through online mode and the same has not been considered by Ld. CIT(A). We therefore, in the given facts and in the larger interest of justice and being fair to both the parties, deem it appropriate to restore all the issues raised in the instant three appeals on merits to the file of the ld. CIT (A) for necessary adjudication for which reasonable opportunity is to be provided to the assessee to furnish the reply and file relevant



details and evidences. It is further clarify that assessee should also not seek any adjournments unless otherwise required for reasonable cause. Grounds of appeal raised by the assessee for A.Ys. 2012-13 to 2014-15 are allowed for statistical purposes.

6. In the result, all the appeals of the assessee being ITA Nos. 1575 to 1577/Kol/2024 are allowed for statistical purposes.

Order pronounced in the Court on 15th October, 2024 at Kolkata.

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Sd/-

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

Kolkata, Dated 15.10.2024

***SS, Sr.Ps**

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**