

**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH KOLKATA**

**BEFORE SHRI SONJOY SARMA, JUDICIAL MEMBER  
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER**

**ITA No. 1246/KOL/2023  
Assessment Year: 2012-13**

Rainbow Production Ltd. 85A,Navina Cinema, Prince Anwar Shah Road, Kolkatea-700033. (PAN: AABCR1909B)	vs	DCIT, Circle-3(1), Kolkata.
(Appellant)		(Respondent)

**Present for:**

Assessee by : Shri G. Banerjee, AR  
Revenue by : Shri Akhil Kumar, Sr. DR

Date of Hearing : 12.11.2024  
Date of Pronouncement : 18.11.2024

**ORDER**

**PER SONJOY SARMA, JM:**

This appeal of the assessee for the assessment year 2012-13 is directed against the order dated 04.10.2023 passed by the ld. Commissioner of Income-tax (Appeals), National Faceless Appeal Centre (NFAC) [hereinafter referred to as ‘the ld. CIT(A)’] u/s.250 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”).

2. Brief facts of the case are that assessee company filed its return of income for the AY 2012-13 by declaring total income of Rs.48,06,710/- under normal provisions of the Act. Thereafter, the case of the assessee was assessed u/s. 143(3) of the Act dated 21.03.2015 with assessed income of Rs.1,29,06,780/-. The company was engaged in the business of production of TV Serials, Ad films and others during the year. Subsequently, the case of the assessee

was reopened u/s. 147 of the Act stating that the assessee received accommodation entries from M/s. Bengal Media Pvt. Ltd. during the year of Rs.14,11,556/-. Accordingly, notice u/s. 148 of the Act issued to the assessee asking to file return u/s. 148 of the Act but the assessee did not file its return of income u/s. 148 of the Act. Consequently, the Ld. AO issued show cause notice to the assessee but assessee did not comply with the said notice. Thereafter, a notice u/s. 142(1) of the Act was issued to the assessee asking to submit the requisite documents but assessee did not comply with the said notice too, therefore, the assessment was completed u/s. 144 r.w.s. 147 of the Act by making an addition of Rs.14,11,556/- u/s.68 of the Act. Dissatisfied with the above order, assessee went in appeal before the Ld.CIT(A), who dismissed the appeal of the assessee. Aggrieved by the order of Ld. CIT(A), assessee is in appeal before this Tribunal raising various grounds of appeal.

3. The main contention of the assessee is that the assessee could not furnish the supported documents at the time of framing of the assessment order and even before the Ld. CIT(A) could not represent the case properly and it is, therefore, necessary to remand back the whole issue to the file of the Ld. AO with a direction to re-examine the issue afresh after affording reasonable opportunity of being heard.

4. On the other hand, the Ld. DR supported the decision of the authorities below. Ld. DR also stated that sufficient opportunities were given to the assessee, however, assessee failed to avail the same, therefore, such prayer may not be considered at this stage and dismiss the appeal of the assessee.

5. After hearing the rival submissions of the parties and on examination of the material available on record, we find that the Ld. CIT(A) although afforded sufficient opportunities of hearing to the assessee, however, assessee failed to comply with the same in the course of proceedings before the lower authorities. However, interest of justice and fair play, it is necessary to remand back the whole issue to the file of the Ld. AO with a direction to reexamine the issue afresh. Assessee is also directed to submit relevant documents and evidence in support of its claim. Assessee is also directed to comply with the notice before the Ld. AO without any fail. In terms of the above, the appeal of the assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 18.11.2024

**Sd/-**

**(Sanjay Awasthi)**  
**ACCOUNTANT MEMBER**

**Sd/-**

**(SONJOY SARMA)**  
**JUDICIAL MEMBER**

Kolkata, Dated: 18.11.2024

Jd. Sr. P.S.

Copy to:

1. The Appellant: Rainbow Productions Ltd.
  2. The Respondent: DCIT, Circle-3(1), Kolkata
  3. The Pr. CIT,
  4. The CIT (A), NFAC, Delhi.
  5. The DR
- //True Copy//

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata