

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

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI SONJOY SARMA, JM**

**ITA No.1864/KOL/2024  
(Assessment Year: 2012-13)**

Fibres and Fabrics Pvt. Ltd.  
C/o Subash Agarwal &  
Associates, Advocates Siddha  
Gibson, 1, Gibson Lane, Suite  
213, 2<sup>nd</sup> Floor, Kolkata-700069

**Vs.**

ITO, Ward 9(2)  
Aaykar Bhavan, p-7,  
Chowringhee Square,  
Kolkata-700069

**(Appellant)**

**(Respondent)**

**PAN No. AAACF3732F**

**Assessee by** : Shri Siddharth Agarwal, AR  
**Revenue by** : Shri Pradip Biswas, DR

**Date of hearing:** 29.10.2024  
**Date of pronouncement :** 27.11.2024

**ORDER**

**PER RAJESH KUMAR, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 12.07.2024 for the AY 2012-13.

02. At the outset, the Id. Counsel for the assessee submitted that the order in this case by the Id. AO was passed *ex-parte and* similarly the appeal of the assessee was dismissed *in limine* as *ex-parte* by first appellate authority when the assessee failed to appear on the various dates of hearing. The Id. AR submitted that the notice could not be served on the assessee and therefore, the hearings before the Id. CIT

- (A) and Id. AO could not be attended. The Id. Counsel for the assessee prayed that one opportunity may be given to present his case before the Id. AO so that the assessee could file the necessary documents and the assessment be framed *denovo* after taking into account these evidences and documents.
03. At the time of hearing, the Id. Counsel for the assessee filed before us the copy of the Paper Book comprising various evidences which could not be filed before the Id. AO as well as before Id. CIT (A) and also filed the application for admission of these evidences with a prayer to accept and admit the same with the prayers that the matter be restored to the file of the Id. AO for doing necessary verification and examination thereof.
04. The Id. DR on the other hand admitted that the appeal was decided *ex-parte before both the authorities*.
05. After hearing the rival contentions and perusing the material available on record, we find that the assessment as well as appellate order were passed *ex-parte* when the assessee failed to appear on the given dates of hearing. Now, the assessee has filed the additional evidences before us under rule 46A of the ITAT Rules. We have gone through the facts and find that these evidences are important for deciding the issues involved in the present appeal. Therefore, in the interest of justice, we are inclined to set aside the order of Id. CIT (A) and restore the appeal to the file of the Id. AO along with the evidences with a direction that the *denovo* adjudication may be made after taking into account of these evidences. Needless to say that the

assessee is to be fair opportunity of hearing before framing the assessment.

06. In the result, the appeal of the assessee is allowed for statical purposes.

Order pronounced in the open court on 27.11.2024.

Sd/-  
(SONJOY SARMA)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 27.11.2024

*Sudip Sarkar, 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