

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

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA Nos.1381 & 1454/KOL/2024
(Assessment Years: 2016-17 & 2017-18)**

**Astro Leasing & Finance Co.
Pvt. Ltd.**
31, Shakespeare Sarani, 2nd
Floor, Room No.209-210,
Jasmine Tower, Kolkata-700017,
West Bengal

(Appellant)

Vs.

**ITO Ward7(1),
Aaykar Bhavan, P-7,
Chowringhee Square,
Kolkata-700069
West Bengal**

(Respondent)

PAN No. AAECA6681L

Assessee by : Shri Akkal Dudhewala, AR
Revenue by : Shri Ranu Biswas, DR

Date of hearing: 10.12.2024
Date of pronouncement : 16.12.2024

ORDER

Per Rajesh Kumar, AM:

These are appeals preferred by the assessee against the orders of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 24.01.2024 & 27.09.2024 for the AYs 2016-17 & 2017-18 respectively.

02. At the outset, the Id. Counsel for the assessee submitted before the bench that both these appeals were decided ex-parte by the Id. CIT (A) when the assessee did not file any reply on as many as five dates of hearing allowed by the appellate authority. Finally, the Id. CIT (A) passed *ex-parte* orders by dismissing the appeals in limine. The Id. AR further submitted that even in the assessment proceedings certain details could not be filed and therefore, the Id. AO proceeded to frame the assessment on the basis of information available on record as well as filed by the assessee. The Id. AR therefore prayed that in the interest of justice and fair

play these appeals may be restored to the file of the Id. AO so that the issues could be decided *denovo* after taking into account the evidences/arguments of the assessee which may be filed during the set aside proceedings. The Id. DR left the issue to the wisdom of the bench.

03. After hearing the rival contentions and perusing the materials available on record, we find that the orders of CIT (A) have been framed *ex-parte*, deciding the issue on the basis of information available before him. Similarly, the Id. AO framed the assessment based upon the information available in the assessment record as well as in information furnished by the assessee. We note that even before the Id. AO the assessee failed to furnish certain documents/ details as called for by the AO. The assessee has filed an affidavit to this effect before us. After perusing the contents of the affidavit and after taking into consideration the facts on records , we are of the view that the ends of justice would be served if the assessee is given one more opportunity to present its case on merit so that the issues could be decided *denovo*. Accordingly, we set aside the orders of Id. CIT (A) and restore these appeals to the file of the Id. CIT (A) with a direction to decide these appeals *denovo* after giving reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open court on 16.12.2024.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIALMEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 16.12.2024

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