

**आयकर अपीलीय अधिकरण, कोलकाता पीठ "ए", कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH: KOLKATA**

श्री राजेश कुमार, लेखा सटस्य एवं श्री प्रदीप कुमार चौबे, न्यायिक सदस्य के समक्ष  
[Before Shri Rajesh Kumar, Accountant Member & Shri Pradip Kumar Choubey, Judicial Member]

**I.T.A. No. 786/Kol/2024**  
**Assessment Year: 2017-18**

Majestic Dealmark Pvt. Ltd.  (PAN: AAGCM 9053 J)	Vs.	ITO, Ward-4(2), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	02.12.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.12.2024
For the assessee / निर्धारिती की ओर से	Shri Manis Tiwari, FCA
For the revenue / राजस्व की ओर से	Shri Jitendra Kantilal Surti, JCIT, Sr. D.R

**ORDER / आदेश**

**Per Pradip Kumar Choubey, JM:**

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 13.02.2024 for the AY 2017-18.

2. Brief facts of the case of the assessee is that the return of income for the AY 2017-18 was filed by the assessee declaring total income at Rs. 213/-. The case was selected for limited scrutiny, notices u/s 143(2) was issued. The assessee has been asked

to give details of investment of company in unquoted shares but no details have been submitted. Consequent thereto, the AO added an amount of Rs. 1,13,540/- as an unexplained investment u/s 69A of the Act and total income has been assessed at Rs. 1,14,11,575/-.

3. The said order has been challenged by the assessee before the Ld. CIT(A) wherein the appeal of the assessee had been dismissed on account of non-response from the side of the assessee.

4. The ld. Counsel for the assessee challenges the impugned order by submitting that the Ld. CIT(A) has passed an order behind his back. According to him, no notices have been served to him. The Ld. Counsel for the assessee further submits that the assessee has been given an opportunity to place his case before the Ld. CIT(A). He has filed an Affidavit in support of its contentions with regard to the non-appearance before the Ld. CIT(A).

5. The Ld. D.R supports the impugned order.

6. We have perused the order of Ld. CIT(A) and find that the assessee has been given several opportunities to present its case but he did not respond as a result of which the appeal of the assessee has been dismissed without adjudicating the matter. We have gone through the Affidavit filed by the assessee which is as follows:

**AFFIDAVIT**

**GOVT. OF INDIA**

I, Santosh Kumar Chaudhary, son of Devendra Chaudhary aged about 49 years by faith Hindu by profession business and residing at 23, Tagore Castel Street, Jorabagan, Kolkata - 700006 do hereby solemnly affirm on oath and declare as follows:

- 1.) That the appellant company filed an appeal before the Ld. CIT(A)-NFAC, Delhi on 24.01.2020.
- 2.) That the tax consultant looking after the taxation matters of the appellant company has forwarded his e-mail id and mobile no. on Income Tax portal for various types of communication with the department on behalf of appellant Company.
- 3.) That tax consultant has not responded to the notices received in respect of appeal proceedings. In this process, the appellant company failed to get any developments of income tax appeal proceedings.
- 4.) As a result of reasons mentioned at 2 and 3 above, all the notices in respect of appeal proceedings of the appellant company remained unnoticed and unattended.

I further declare that I am acquainted with the day to day activities of business of M/s. Majestic Dealmark Pvt. Ltd. and I am competent to make the statements made at Sl. 1 to 4 which are true and correct to the best of my knowledge and belief.

**SOLEMNLY AFFIRMED AND DECLARED BEFORE ME ON IDENTIFICATION**

Identified by me

[Signature]

[Signature] DEPENDENT  
**REKHA TEWARI**

Going over the Affidavit and for the ends of justice, we are in this view that the assessee should have been given an opportunity to place its case before the Ld. CIT(A). Accordingly, the order of the Ld. CIT(A) is hereby set aside and case of the assessee is restored to the file of Ld. CIT(A) for fresh adjudication after hearing the assessee. The assessee has been directed to place his case before the Ld. CIT(A) without taking any adjournment.

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

Order is pronounced in the open court on 17<sup>th</sup> December, 2024

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 17<sup>th</sup> December, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Majestic Dealmark Pvt. Ltd.,133, Canning Street, Kolkata-700001
2. Respondent – ITO, Ward-4(2), Kolkata
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata