

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)**

**I.T.A. No. 265/PAT/2024  
Assessment Year: 2016-2017**

***Chanakya Agro Products Pvt. Ltd.,.....Appellant  
Hotel Samrat International,  
Fraser Road, Patna-800001, Bihar  
[PAN:AABCC4937A]***

**-Vs.-**

***Income Tax Officer,.....Respondent  
Ward-2(1), Patna***

**Appearances by:**

*Shri A.K. Rastogi, Advocate, appeared on behalf of the  
assessee*

*Shri Ashwani Kr. Singal, JCIT, appeared on behalf of  
the Revenue*

**Date of concluding the hearing: December 03, 2025**

**Date of pronouncing the order: January 31, 2025**

**O R D E R**

The present appeal is directed at the instance of assessee against the order of Id. Addl./JCIT(Appeals), Panaji dated 26<sup>th</sup> December, 2023 passed for Assessment Year 2016-17.

2. Brief facts of the case are that the assessee is a Private Limited Company, which derives income from the business of tea plantation. The assessee-company filed its return of income electronically on 03.06.2017 declaring total income at 'NIL'. The

case was selected for scrutiny under CASS. Accordingly, notice under section 143(2) of the Income Tax Act, 1961 dated 14.08.2018 was issued and served on the assessee. Later on, notice under section 142(1) of the Act was issued on 10.10.2018 asking the assessee to furnish the nature of business, details of bank account, address where the tea plantation are grown, reasons for pending share application money for more than one year, bills and vouchers, books of account with supporting documents. The assessee did not furnish any documentary evidence. Finally show cause notice was issued on 03.11.2018 intimating that non-compliance to notice under section 142(1) of the Act attract penalty under section 271(1)(b) of the Act as well as ex-parte assessment under section 144 of the Act would be made. Since the assessee failed to do so, therefore, after considering the submission of the assessee and material facts available on the record, ld. Assessing Officer assessed income at Rs.11,93,950/- and added back to the total income of the assessee. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. Addl./JCIT(Appeals) has given several opportunities to the assessee to substantiate its claim, but the appellant did not file the written submissions and did not represent the case before the ld. Addl./JCIT(Appeals). Thereafter the ld. Addl./JCIT(Appeals) passed ex-parte order dismissing the appeal of assessee on 26<sup>th</sup> December, 2023.

4. On being aggrieved, the assessee preferred an appeal before the ITAT.

5. At the time of hearing, it was the submission of the ld. Counsel for the assessee that ld. Addl./JCIT(Appeals) did not consider the case on merit, rather passed an ex-parte order by upholding the order of ld. Assessing Officer. Therefore, he pleaded to delete the addition made by the ld. Assessing Officer as confirmed by the ld. Addl./JCIT(Appeals).

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the taxable income at Rs.11,93,950/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. Addl./JCIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the ld. Counsel for the assessee did not substantiate its claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

7. I have heard the rival submissions and perused the material available on record. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction

to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open Court on 31/01/2025.

Sd/-

**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 31<sup>st</sup> day of January, 2025***

*Copies to :(1) Chanakya Agro Products Pvt. Ltd.,  
Hotel Samrat International,  
Fraser Road, Patna-800001, Bihar*

- (2) Income Tax Officer,  
Ward-2(1), Patna*
- (3) Addl./JCIT(Appeals), Panaji;*
- (4) CIT - , Kolkata;*
- (5) The Departmental Representative;*
- (6) Guard File*

TRUE COPY

*By order*

*Assistant Registrar,  
Income Tax Appellate Tribunal,  
Kolkata Benches, Kolkata*

**Laha/Sr. P.S.**