

**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. 680/PAT/2024
Assessment Year: 2018-2019**

***Maa Bhagwati Cement Logistics,.....Appellant
Tarwara More Siwan,
Siwan-841226, Bihar
[PAN:ABBFM4444L]***

-Vs.-

***Income Tax Officer,.....Respondent
1st Floor, Central Revenue Building,
Bir Chand Patel Path,
Bihar, Pin Code No. 800001***

Appearances by:

No n e, appeared on behalf of the assessee

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

Date of concluding the hearing: January 02, 2025

Date of pronouncing the order: February 13, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 30th September, 2024 passed for Assessment Year 2018-19.

2. The appellant-assessee has uploaded incomplete Form 36, which is defective and pages are missing. The ld. Assessing Officer completed the assessment under section 144 read with section 144B of the Act assessing the total income at Rs.38,73,315/- as commission receipts of Rs.31,85,998/- and interest of Rs.6,87,317/- from Diamond, Cement, Damoh. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate his claim, but the appellant did not file the written submissions and did not represent the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal on 30th September, 2024.

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

5. None appeared on behalf of the assessee at the time of hearing. 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.38,73,315/-. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(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

assessee did not substantiate his claim. Therefore, he pleaded to uphold the orders passed by the revenue authorities.

6. I have heard the ld. Departmental Representative 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.

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

Order pronounced in the open Court on 13/02/2025.

Sd/-

(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 13th day of February, 2025

*Copies to :(1) Maa Bhagwati Cement Logistics,
Tarwara More Siwan,
Siwan-841226, Bihar*

*(2) Income Tax Officer,
1st Floor, Central Revenue Building,*

*Bir Chand Patel Path,
Bihar, Pin Code No. 800001*

- (3) CIT(Appeals), NFAC, Delhi*
- (4) CIT - ;*
- (5) The Departmental Representative;*
- (6) Guard File*

TRUE COPY

By order

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

Laha/Sr. P.S.