

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**  
**BEFORE SHRI RAJESH KUMAR, AM**  
**AND**  
**SHRI PRADIP KUMAR CHOUBEY, JM**

ITA Nos. 1832 to 1834/KOL/2024  
(Assessment Years:2014-15 to 2016-17)

Rajeshwari Iron and Steel  
Company Pvt. Ltd.  
1&2 Tobacco House, 3<sup>rd</sup> Floor,  
Old Court House Corner,  
Kolkata-700001, West Bengal  
(Appellant)

DCIT, Circle-1(1)  
Aaykar Bhavan, P-7,  
Chowringhee Square,  
Kolkata-700069, West Bengal  
(Respondent)

PAN No. AAECR0144H

Assessee by : Shri Miraj D Shah, AR  
Revenue by : Shri Subhro Das, DR

Date of hearing: 13.02.2025  
Date of pronouncement : 24.02.2025

**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 05.08.2024 for the AYs 2014-15 to 2016-17.

02. The facts and circumstances are similar in all the appeals in ITA Nos. 1832 to 1834/KOL/2024 for A.Y. 2014-15 to 2016-17. Hence, we first take up ITA No. 1832/KOL/2024 for A.Y. 2014-15 and the decision would apply mutatis mutandis to the appeals for A.Ys. 2015-16 & 2016-17 accordingly.
03. The only issue pressed by the assessee at the time of hearing is ground no. 4 in ITA No. and the same is extracted as under:-



*"That the Hon'ble Commissioner of Income Tax (A) erred in law as well as on facts of the case by confirming the addition made by the Ld. Assessing Officer of treating Rs.2,26,00,000/-received from M/s Turf Marketing and Advertising Co. Pvt. Ltd. as unexplained money and adding the same to the total income of the appellant"*

04. The Id. Counsel for the assessee at the outset, submitted that the appellate order has been passed by the Id. CIT (A) ex-parte, when the assessee failed to appear on various dates allowed. The Id. AR also submitted that the appellate order is in violation of Provision of Section 250(6) of the Act, as the same was passed without considering the merits of the case. The Id. AR further submitted that the Id. CIT (A) has passed the appellate order by overlooking the adjournment application moved by the assessee and proceeded to pass the appellate order. Therefore, the Id. AR submitted that assessee may kindly be given one more opportunity to present its case before the Id. CIT (A), so the cases of the assessee be decided on merit.
05. The Id. DR on the other hand, left the issue to the wisdom of the Bench.
06. After hearing the rival contentions and perusing the materials available on record, we find that undoubtedly the appellate orders were passed ex-parte without considering the merit of the case. We also note that on the last date of hearing the application moved by the assessee for grant of adjournment was also overlooked and the appellate authority passed the order. In our opinion and in the interest of justice, we are of the view that assessee needs to be given one more opportunity to present its case in merit by the Id. CIT (A) so that the principle of natural justice could be satisfied. Accordingly, we restore these appeals to the file of the Id. CIT (A) with a direction to decide the same on



merit after affording a reasonable opportunity of hearing to the assessee.

07. In the result, all the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 24.02.2025.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 24.02.2025

*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