

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH KOLKATA**

**Before Shri Sonjoy Sarma, Judicial Member and Shri Rakesh Mishra, Accountant Member**

**I.T.A. No.2510/Kol/2024**  
Assessment Year: 2009-10

**Blueview Agencies Pvt. Ltd. ....Appellant**  
**Lamtibahal, Brajrajnagar,**  
**Jharsuguda – 768216, Odisha.**  
**[PAN: AADCB6386Q]**

**vs.**

**ITO, Ward-5(1), Kolkata.....Respondent**

**Appearances by:**

None appeared on behalf of the assessee.

Shri Madanappa Raghuvir, CIT- DR, appeared on behalf of the Revenue.

Date of concluding the hearing : February 26, 2025

Date of pronouncing the order : February 27, 2025

**ORDER**

**Per Sonjoy Sarma, Judicial Member:**

The present appeal has been preferred by the assessee against an order dated 04.10.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Brief facts of the case are that the assessee filed its return for the assessment year 2009-10 by declaring total income of Rs.1,890/-. The return of the assessee was processed u/s 143(1) of the Act. The assessee derives its income from share dealing and investments. The Assessing Officer on examination of the balance sheet and profit and loss account of the assessee found that certain expenses which were disallowable has not been disallowed and certain income did not disclose in its return. Therefore, the Assessing Officer issued notice u/s 148 and subsequently, an order u/s 147/143(3) of the Act was passed by determining total income of Rs.27,650/-. Later on, the Id. CIT, Kolkata-II found that requisite and proper enquiries were not concluded regarding the identity

and creditworthiness of the shareholders and also found that the assessment order was erroneous and prejudicial to the interest of the revenue as per provisions of section 263 of the Act. The ld. CIT set aside the impugned order passed by the Assessing Officer u/s 148 of the Act vide his order dated 25.03.2014 and directed the Assessing Officer to re-examine the issues afresh. In view of the order u/s 263 of the Act, the Assessing Officer issued notice u/s 142(1) of the Act and questionnaires were issued and served upon the assessee. However, the assessee did not turn up before the Assessing Officer. Accordingly, the Assessing Officer on the basis of materials available on record found that in the issue of share application money with high premium, the assessee could not explain properly. Accordingly, the share application money of Rs.7,85,50,000/- was added to the total income of the assessee. He also added undisclosed income of Rs.20,756/-, disallowance u/s 14A at Rs.17,140/- in the hands of the assessee by assessing total income of the assessee at Rs.7,86,89,780/-.

3. Aggrieved by the above order, the assessee filed an appeal before the ld. CIT(A). However, this time also, the assessee failed to turn up before the ld. CIT(A). Ultimately, the ld. CIT(A) has no other option but to pass the impugned order by sustaining the order of the Assessing Officer by dismissing the appeal of the assessee.

4. Dissatisfied with the above order, the assessee is in appeal before this Tribunal. At the time of hearing, the assessee did not turn up before this Bench. Although, Registry has issued notice to the assessee on the address provided in Form No.36. As there is no one turned up, we cannot keep this appeal pending for inordinate period, we, therefore, with the assistance of the ld. DR heard this matter.

5. The ld. DR stated that the assessee is a habitual defaulter and it did not turn up before the Assessing Officer as well as ld. CIT(A) and even before this Bench, therefore, the appeal needs to be dismissed.

6. We, after hearing the ld. DR and perusing the materials available on record, find that although the assessee did not turn up before the authorities below, however, the ld. CIT(A) passed the impugned order ex parte without going into the merits of the case by simply dismissing the appeal of the assessee. We, therefore, in the interest of justice and fair play, feel it necessary to remand the matter back to the file of the ld. CIT(A) with a direction to re-examine the issue afresh after giving reasonable opportunity of being heard to the assessee and to decide the appeal on merits of the case which is necessary in terms of section 250(6) of the Act.

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

***Kolkata, the 27<sup>th</sup> February, 2025.***

Sd/-

**[Rakesh Mishra]**

लेखा सदस्य/Accountant Member

Sd/-

**[Sonjoy Sarma]**

न्यायिक सदस्य/Judicial Member

Dated: 27.02.2025.

RS

*Copy of the order forwarded to:*

1. Blueview Agencies Pvt. Ltd.
2. ITO, Ward-5(1), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches