

आयकर अपीलीय अधिकरण, कोलकाता पीठ "बी", कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA
श्री प्रदीप कुमार चौबे, न्यायिक सदस्य एवं श्री संजय अवस्थी, लेखा सदस्य के समक्ष
[Before Shri Pradip Kumar Choubey, Judicial Member & Shri Sanjay Awasthi, Accountant Member]

I.T.A. No. 864/Kol/2024
Assessment Year: 2021-22

Steel Se Engineering Pvt. Ltd. (PAN: AARCS 3508 B)	Vs.	ITO, Ward-2(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	03.02.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	25.02.2025
For the assessee / निर्धारिती की ओर से	None
For the revenue / राजस्व की ओर से	Shri Loviesh Shelley, Addl. CIT Sr. D.R

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against order of Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 12.02.2024 for AY 2021-22.

2. Brief facts of the case of the assessee are that the assessee being a company filed its income tax return for AY 2021-22 declaring total income of Rs. 20,77,940/-. The

return was processed with a tax liability of Rs. 5,40,264/- and refund of Rs. 3,15,740/-. The said return has been selected for a scrutiny for examination of reason and payment made u/s 194C to persons who has not filed return of income. During the assessment proceedings, several notices have been sent to the assessee but no further details were submitted as asked by the AO. Accordingly, the AO has passed the following orders:

1. 20 per cent of the total amounts Rs. 5,65,54,895/- i.e. Rs. 1,13,10,969/- is disallowed by Assessing Officer. Since assessee has not provided only contract agreement which has been made between assessee and contractors and no ITR details of contractors were found.

2. Cash payment Rs. 4,44,311/- is disallowed by Assessing Officer.

3. Income computed under Section 143(1)(a) Rs. 27,98,484/- and income as per ITR was Rs. 20,77,940/-. Difference Rs. 7,20,544/- is added as income.

3. The said order has been challenged by the assessee before the Ld. CIT(A) wherein the appeal of the assessee has been dismissed for want of prosecution.

Being aggrieved and dissatisfied the assessee preferred an appeal before us.

4. The Ld. Counsel of the assessee instead of arguing into the merit of the case has only submitted before us that the Ld. CIT(A) has passed the order ex-parte without hearing the assessee, so the assessee has to be given an opportunity to place his case before the Ld. CIT(A).

5. Contrary to that, the Ld. D.R supports the impugned order.

6. We have perused the order of Ld. CIT(A) and find that the Ld. CIT(A) has observed that no submissions were made during the entire appellate proceedings even till date except seeking adjournment without citing any specific or compelling circumstances. Since, there was no compliance on behalf of the assessee. The Ld. CIT(A) has confirmed the order of AO. The Ld. CIT(A) has clearly held that despite being provided a number of opportunities, the assessee has not responded to any of the notices. Before us, the ld. A.R prays that the assessee has to be given an opportunity to place his case before the Ld. CIT(A). Interest of justice demands to give an opportunity to the assessee to place its case before the Ld. CIT(A). Accordingly, the appeal of the assessee is restored in the file of CIT(A) for fresh adjudication after hearing the

assessee. Order passed by the CIT(A) is hereby set aside. Appeal of the assessee is remitted back in the file of CIT(A).

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

Order is pronounced in the open court on 25th February, 2025

Sd/-

Sd/-

(Sanjay Awasthi/संजय अवस्थी)
Accountant Member/लेखा सदस्य

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

Dated: 25th February, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Steel Se Engineering Pvt. Ltd., 183/2, Lenin Sarani, Dharamtala, West Bengal-700013.
2. Respondent – ITO, Ward-2(1), 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