

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

I.T.A. No. 775/Kol/2023
Assessment Year: 2012-13

Pushpmala Distributors Pvt. Ltd. (PAN: AAGCP 0993 E)	Vs.	ITO, Ward-9(3), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	24.02.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.03.2025
For the assessee / निर्धारिती की ओर से	None
For the revenue / राजस्व की ओर से	Shri Sailen Samadder, Addl. CIT Sr. D.R

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against the order of Commissioner of Income Tax (Appeal)- NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 29.05.2023 for AY 2012-13.

2. The case was called out but none appears on behalf of the assessee. It appears from the order sheet that in the earlier date also the assessee was not appeared. The Bench has decided to dispose of this case after hearing the Ld. D.R.

3. The Ld. D.R has submitted that the assessee neither submitted any response before the AO nor before the Ld. CIT(A). The submission of the Ld. D.R is that since the assessee was completely non-vigilant hence the order passed by the AO should be confirmed.

4. Upon hearing the submission of Ld. DR, we have perused the order of the AO and the Ld. CIT(A). The case of the assessee as it reveals from the assessment order that for AY 2012-13 the assessee filed return of income by declaring total income of Rs. 5,400/-. The case of the assessee was selected for scrutiny, notices issued u/s 143(2) was issued, in response to the notice that the assessee company filed certain primary details but when summons u/s 131(1) was issued there was no compliance to the summon, as a result of which, an amount of Rs. 2,64,25,000/- declared as undisclosed u/s 68 of the Act and added in the income of the assessee. Aggrieved by the said order the assessee preferred an appeal before the Ld. CIT(A) wherein the appeal of the assessee has been dismissed in limine without discussing into the merit of the case as the assessee did not appear before the Ld. CIT(A).

5. We have perused the order of Ld. CIT(A) and find that since there was no response to the notices issued to the assessee, Ld. CIT(A) has confirmed the order of AO and dismissed the appeal. There was no discussion by the Ld. CIT(A) on the merit of the case. Since the appeal of the assessee has been dismissed by the Ld. CIT(A) in limine not on merit, we are inclined to restore the appeal of the assessee before the Ld. CIT(A) to pass an order afresh on merit and if the assessee appears before him, the order shall be passed after hearing the assessee.

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

Order is pronounced in the open court on 17th March, 2025

Sd/-

Sd/-

(Rajesh Kumar/राजेश कुमार)

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)

Accountant Member/लेखा सदस्य

Judicial Member/न्यायिक सदस्य

Dated: 17th March, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Pushp mala Distributors Pvt. Ltd., 70, Nalini Seth Road, Burrabazar, 1st Floor, Kolkata-700007.
2. Respondent – ITO, Ward-9(3), 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