

IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH, KOLKATA
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

ITA No. 1197/KOL/2024
Assessment Year: 2011-12

Glamour Merchandise LLP 4, Synagogue Street, 10 th Floor, Room No. 1015, Baid Mansion, Kolkata-700001. (PAN: AAQFG8400L)	Vs	ITO, Ward-15(2), Kolkata.
(Appellant)		(Respondent)

Present for:

Appellant by : Shri Rajeeva Kumar, Advocate
Respondent by : Shri Chandan Das, Addl. CIT, Sr. DR

Date of Hearing : 24.03.2025
Date of Pronouncement : 24.03.2025

ORDER

Per Bench :

This is an appeal filed by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [hereinafter referred to as “the Ld. CIT(A)”] vide order no. ITBA/NFAC/S/250/2023-24/1063396951(1) dated 26.03.2024 passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for AY 2011-12.

2. Shri Rajeeva Kumar, Advocate appeared on behalf of the assessee and Shri Chandan Das, Addl. CIT, Sr. DR appeared on behalf of the revenue.

3. The Ld. AR of the assessee submitted vide first ground of appeal that the order passed by the ld. CIT(A) is an ex parte order confirming the addition of Rs.1,96,41,270/- made by the Assessing Officer treating the

amount credited in the bank account of the assessee to be unexplained cash credit in terms of section 68 of the Act. Another issue in this appeal is in respect of reopening of assessment. Hence, the Ld. AR prayed before the Bench to set aside the order of the Ld. CIT(A) and restore the issue to his file for adjudication afresh. Ld. Sr. DR opposed this prayer of the assessee.

4. Since the assessee despite being provided with sufficient opportunities of hearing before the Ld. CIT(A) did not present itself in the appellate proceedings, keeping this in mind and also treating this attitude against the principles of natural justice, we are of the view, however, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issue in this appeal is restored to the file of the Ld. CIT(A) for adjudication afresh subject to the assessee paying a cost of Rs. 1,00,000/- (Rupees one lac only) to the Legal Aid Services, 3rd floor of the Centenary Building, High Court, Calcutta, 700001, within sixty days from the date of this order and receipt of the same would be produced before the Ld. CIT(A) at the first hearing. Should the assessee not pay the abovementioned costs within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.

5. In the result, the appeal of the assessee is partly allowed for statistical purpose subject to above directions.

Order dictated and pronounced in the open court.

Sd/-

Sd/-

(Sanjay Awasthi)
Accountant Member

(George Mathan)
Judicial Member

Dated: 24th March, 2025

JD, Sr. P.S.

Copy to:

1. The Appellant: Glamour Merchandise LLP
2. The Respondent. ITO, Ward-15(2), Kolkata
3. CIT(A), NFAC, Delhi
4. Pr. CIT
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

True Copy

By Order

Assistant Registrar
ITAT, Kolkata