

IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH, KOLKATA

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND

SHRI SANJAY AWASTHI, ACCOUNTANT MEMBER

आयकर अपील सं/ITA Nos.2698&2699/KOL/2024

(निर्धारण वर्ष / Assessment Year : 2012-2013)

M/s Albeli Fashions Pvt. Ltd. 161/1, Room No.77, Bangur Building, 3 rd Floor, MG Road Kolkata-700007	Vs	ACIT, Circle-10(1), Kolkata
PAN No. :AAECA 3537 H		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	None
राजस्व की ओर से /Revenue by	:	Shri Dheeraj, Sr. DR
सुनवाई की तारीख / Date of Hearing	:	07/05/2025
घोषणा की तारीख/Date of Pronouncement	:	07/05/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order dated 25.09.2023, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi in DIN & Order No.ITBA/NFAC/S/250/2023-24/1056474242(1), for the assessment year 2012-2013.

2. None appeared on behalf of the assessee. Shri Dheeraj, Sr. DR Sr. DR appeared on behalf of the revenue.

3. At the outset, a perusal of para 4.1 of the order of the Id. CIT(A), shows that the assessee has not responded to the notices issued to the assessee by the Id. CIT(A). However, looking to the facts and circumstances of the case and in the interest of justice, we are of the opinion that the assessee shall be provided one more opportunity for which the assessee would be able to represent its case before the Id. CIT(A) and produce all the evidence to substantiate its case. The Id. Sr. DR did not

raise any serious objection in setting aside the issues in this appeal to the file of Id. CIT(A). This being so, in the interest of justice, the issues in this appeal are restored to the file of Id. CIT(A) for readjudication afresh after granting the assessee adequate opportunity of being heard. The assessee is directed to cooperate in the readjudication proceedings before the Id. CIT(A) positively.

4. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 07/05/2025.

Sd/-
(SANJAY AWASTHI)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 07/05/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant-
2. प्रत्यर्थी / The Respondent-
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **कोलकाता** / DR,
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata