

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 No.2683 & 2684/KOL/2024

(निर्धारण वर्ष / Assessment Year : 2012-2013 & 2013-2014)

<b>Hanumant Niketan Private Ltd</b> <b>Ideal Centre, 9, AJC Bose</b> <b>Road, 1<sup>st</sup> Floor, Park Street,</b> <b>Kolkata</b>	Vs	<b>ITO, Ward-5(1), Kolkata</b>
<b>PAN No. :AACCH 1017 M</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	:	<b>Shri Miraj D. Shah, AR</b>
<b>राजस्व की ओर से /Revenue by</b>	:	<b>Shri Nicholas Murmu, Sr. DR</b>
<b>सुनवाई की तारीख / Date of Hearing</b>	:	<b>06/05/2025</b>
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	<b>06/05/2025</b>

**आदेश / ORDER**

**Per Bench :**

These two appeals filed by the assessee are against the separate orders, 27.07.2023 & 11.01.2024, passed by the CIT(A), National Faceless Appeal Centre (NFAC), Delhi for the assessment years 2012-2013 & 2013-2014.

2. Shri Miraj D. Shah, AR appeared on behalf of the assessee. Shri Nicholas Murmu, Sr. DR appeared on behalf of the revenue.

3. Both appeals of the assessee are delayed by 457 days each. In this regard, the assessee has filed an application for condonation of delay in both the appeals along with affidavit stating sufficient reasons which are plausible reasons and not found to be false. Accordingly, the delay of 457 days each in filing both the appeals by the assessee is condoned and both appeals are disposed off accordingly.

4. At the outset, on perusal of the impugned order passed by the Id. CIT(A) at para 4 for the assessment year 2012-2013, shows that the Id. CIT(A) has issued notices to assessee but the assessee has not cooperated in the appellate proceedings. Similarly, the assessee has not responded to the notices issued by the Id. CIT(A) for A.Y.2013-2014 also. However, before us Id. AR requested that one more opportunity may be granted to the assessee so that the assessee would be able to produce all the required documents before the Id. CIT(A) to substantiate its both the cases before the AO. Accordingly, in the interest of justice, we restore the issues in both the appeals to the file of Id. AO for readjudicating the issues afresh after granting the assessee adequate opportunity of being heard. However, looking to the non-cooperation of the assessee during the course of appellate proceedings even after issuance of notices to the assessee by the Id. CIT(A), we impose a cost of **Rs.50,000/-(Rupees Fifty Thousand only)** in **ITA No.2683/Kol/2024** and **Rs.25,000/-(Rupees Twentyfive Thousand only)** in **ITA No.2684/Kol/2024**. The above respective amounts shall be payable by the assessee 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 Id. AO 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 Id. AO for both the assessment years under consideration shall stand confirmed.

5. In the result, both appeals of the assessee are partly allowed for statistical purposes subject to above directions.

Order dictated and pronounced in the open court on 06/05/2025.

Sd/-  
**(SANJAY AWASTHI)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 06/05/2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अद्येषित/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