

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

BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER

आयकर अपील सं/ITA No.2561/KOL/2024

(निर्धारण वर्ष / Assessment Year : 2021-2022)

Madhu Jayanti International Pvt. Limited, Biowonder, 15th Floor, 789, EM Bypass, Anandapur East Kolkata	Vs	DCIT, Circle-4(1), Kolkata
PAN No. : AABCM 7502 R		
(अपीलार्थी / Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से / Assessee by	:	Shri Hitesh Goyal, AR
राजस्व की ओर से / Revenue by	:	Shri Praveen Kishore, CIT-DR
सुनवाई की तारीख / Date of Hearing	:	19/05/2025
घोषणा की तारीख/Date of Pronouncement	:	19/05/2025

आदेश / ORDER

Per Bench :

This is an appeal filed by the assessee against the order dated 17.10.2024, passed u/s.143(3) r.w.s.144C(13) read with Section 144B of the Act by the Assessing Officer, Assessment Unit, Income Tax Department passed in DIN No.ITBA/AST/S/143(3)/2024-25/1069739762(1) for the assessment year 2021-2022.

2. Shri Hitesh Goyal, AR appeared on behalf of the assessee. Shri Praveen Kishore, CIT-DR appeared on behalf of the revenue.

3. The assessee has filed an adjournment application wherein it is mentioned that the assessment is time barred and the assessee is relying upon the judgment of the Hon'ble Bombay High Court in the case of Shelf Drilling Ron Tappmeyer Limited Vs. ACIT, passed in W.P.No.2340 of 2021. In the adjournment application he has also mentioned that the issue is now

pending before the Hon'ble Supreme Court and he desires an adjournment to await the decision of the Hon'ble Supreme Court. One Shri Hitesh Goyal, CA/AR represented on behalf of the assessee and he has represented through virtual hearing without proper uniform as prescribed. As the counsel was not in the proper uniform, the adjournment application was rejected and the appeal was taken up for disposal.

4. When the CIT-DR was called for hearing but it was found that the Id. CIT-DR was also absent. Consequently, left with no other alternative, the Bench has proceeded to dispose off this appeal on the basis of facts and circumstances available in the file.

5. A perusal of the assessment order shows that he has relied upon the DRP's order passed u/s.92CA(3) of the Act, dated 18.10.2023. A perusal of the order of the Id. DRP shows that the Id. DRP has given notice of hearing to the assessee and the assessee has also given replies to the various issues. However, a perusal of the order of the Id. DRP, does not show any reasons having been given by the Id. DRP in regard to the explanations provided by the assessee. The same is also in regard to the TPO. The TPO's order is dated 18.10.2023 and the DRP's order is dated 09.09.2024. As the explanation given by the assessee has not been adjudicated upon point-wise by the Id. DRP, the issues in this appeal are restored to the file of the Id. DRP for passing a speaking order after providing sufficient opportunity of being heard to the assessee.

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

Order dictated and pronounced in the open court on 19/05/2025.

Sd/-
(RAKESH MISHRA)

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-
(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 19/05/2025

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