

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

**ITA No.2321/KOL/2024**

(निर्धारण वर्ष /Assessment Year : 2010-2011)

<b>Swadeshi Dealer Pvt. Ltd.</b> <b>P-4, N.H.B.A Road, Kolkata</b>	Vs	<b>ITO, Ward-5(1), Kolkata</b>
<b>PAN No. :AANCS 2196 P</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Manish Tiwari, AR
राजस्व की ओर से /Revenue by	:	Shri Prakash Nath Barnwal, CIT-DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	21/05/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	21/05/2025

**आदेश / ORDER**

**Per Bench :**

This is an appeal filed by the assessee against the order passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 18.07.2024 in DIN & Order No.ITBA/NFAC/S/250/2024-25/1066819390(1) for the assessment year 2010-2011.

2. Shri Manish Tiwari, AR appeared on behalf of the assessee and Shri Prakash Nath Barnwal, CIT-DR appeared on behalf of the revenue.

3. The appeal of the assessee is barred by 64 days. In this regard, the assessee has filed an application for condonation of delay stating therein sufficient reasons for delay, which are not found to be false. Ld. CIT-DR also did not raise any serious objection to condone the delay. Accordingly, delay of 64 days in filing the present appeal by the assessee is condoned and the appeal is being disposed off.

4. During the course of hearing, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee without providing any sufficient opportunity of being heard to the assessee. It was the prayer that the matter may be restored to the file of Id. AO) to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

5. In reply, Id CIT-DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

6. We have considered the rival submissions. As it is noticed from the orders of the authorities below that the assessee could not substantiate its claim by providing relevant documents. Even the assessee was also failed to produce the evidences as required by the Id. CIT(A) and in absence of the same, the Id. CIT(A) has dismissed the appeal of the assessee. However, the Id. AR has made a request before the Bench that if the assessee is given one more opportunity to represent its case before the Id. AO, the assessee could be able to provide all the details before the Id. Assessing Officer to substantiate its claim. This being so, in the interest of justice, we grant the assessee one more opportunity to substantiate its claim before the Id. AO by restoring the issues in the appeal to the file of Id. AO for adjudicating afresh after providing 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.2,00,000/-(Rupees Two Lakhs only)** on the assessee to be payable 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 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. CIT(A) shall stand confirmed.

7. In the result, all the three appeals of the assessee are partly allowed for statistical purposes.

Order dictated and pronounced in the open court on 21/05/2025.

Sd/-  
**(SANJAY AWASTHI)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 21/05/2025

*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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)  
Income Tax Appellate Tribunal, Kolkata