

आयकर अपीलीय अधिकरण, कोलकाता पीठ "सी", कोलकाता

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

श्री प्रदीप कुमार चौबे, न्यायिक सदस्य एवं श्री संजय अवस्थी, लेखा सदस्य के समक्ष
[Before Shri Pradip Kumar Choubey, Judicial Member & Shri Sanjay Awasthi, Accountant Member]

I.T.A. No. 2518/Kol/2024

Assessment Year: 2012-13

Suraj International (PAN: AAMFS 3076 J)	Vs.	DCIT, Circle-34, Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	13.05.2025
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	26.05.2025
For the assessee / निर्धारिती की ओर से	Shri Aakash Bansal, AR
For the revenue / राजस्व की ओर से	Shri Kapil Mandal, Addl. CIT DR

ORDER / आदेश

Per Pradip Kumar Choubey, JM:

This is the appeal preferred by the assessee against the order of Commissioner of Income Tax (Appeal)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)] dated 21.10.2024 for AY 2012-13.

2. Brief facts of the case of the assessee is that the assessee filed its return of income for AY 2012-13 declaring total income of Rs. 29,18,150/-. The case of the assessee has been selected for scrutiny, notices u/s 143(2) and 142(1) were issued and response to the same, the Ld. A.R of the assessee submits the details and evidence. The AO after considering the submission made by the AR computed the income of the assessee as under:

Total income as per return	Rs. 29,18,150/-
Add: i) Addition u/s 50C	Rs. 28,10,344/-
ii) Disallowance u/s 14A read with Rule 8D	Rs. 7,92,190/-
iii) Disallowances of interest on TDS and Insurance Policy	Rs. 4,37,667/-
iv) Disallowances of depreciation on motor car	Rs. 1,57,949/-
v) Addition due to undisclosed contractual receipt	Rs. 5,64,000/-
Gross Total income	<u>Rs. 47,62,150/-</u>
Less: Carry forward business loss of AY 2011-12	
[As per order u/s 143(3) dated 21.02.2014 for AY 2011-12]	<u>Rs. 2,41,870/-</u>
Total assessed income	Rs. 74,38,430/-
R/o u/s 288A	Rs. 74,38,430/-

3. Aggrieved by the said order, the assessee preferred an appeal before the Ld. CIT(A) wherein the appeal of the assessee has been dismissed as there was no compliance on behalf of the assessee.

Being aggrieved and dissatisfied the assessee preferred an appeal before us.

4. The Ld. A.R instead of arguing into the merit of the case has only prayed that the assessee has to be given an opportunity to place its case before the Ld. CIT(A) as the order passed by the Ld. CIT(A) is an ex-parte order when there was no compliance on behalf of the assessee. The Ld. A.R prayed for an opportunity for place its case before the Ld. CIT(A).

5. Contrary to that the ld. D.R though supports the impugned order but did not raise any objection in remitting back the appeal of the assessee before the Ld. CIT(A).

6. Upon hearing the submission of the counsel of the respective parties, we have perused the order of CIT(A) and find that the Ld. CIT(A) has confirmed the order of AO when there was non-compliance on behalf of the assessee. There was no discussion on the merit of the case.

7. Keeping in view the order passed by the Ld. CIT(A) and for the interest of justice, we are inclined to restore the appeal of the assessee before the Ld. CIT(A) for fresh adjudication. The assessee is directed to co-operate in the proceedings. The order passed by the AO confirmed by the Ld. CIT(A) is hereby set aside.

In the result, the appeal filed by the assessee is allowed for statistical purposes.

Order is pronounced in the open court on 26th May, 2025

Sd/-

Sd/-

(Sanjay Awasthi /संजय अवस्थी)
Accountant Member/लेखा सदस्य

(Pradip Kumar Choubey /प्रदीप कुमार चौबे)
Judicial Member/न्यायिक सदस्य

Dated: 26th May, 2025

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Suraj International, 5, Amratolla Street, Burabazar, Kolkata- 700001
2. Respondent – DCIT, Circle-34, Kolkata
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata