

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

**ITA No. 880/Kol/2024**  
**Assessment Year: 2017-18**

M/s Anandamela, Parkas Road G.T. Road, Crossing, G.T. Road, Burdwan - 713101 (PAN: AFAPC6910J)	Vs.	Assistant Commissioner of Income Tax, Circle -1/Burdwan - 713101
<b>(Appellant)</b>		<b>(Respondent)</b>

**Present for:**

Appellant by : N o n e  
Respondent by : Roma Chaudhary, JCIT, Sr. DR

Date of Hearing : 20.05.2025  
Date of Pronouncement : 20.05.2025

**ORDER**

**Per Bench :**

The captioned appeal by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeal), NFAC, Delhi [hereinafter referred to as "the Ld. CIT(A)"] vide order no. ITBA/NFAC/S/250/2023-24/1061287802(1) dated 21.02.2024, passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for AY 2017-18.

2. None represented on behalf of the assessee and Roma Chaudhary Sr. DR appeared on behalf of the revenue. It was decided to proceed ahead with the adjudication with the help of Ld. DR.

4. It is seen from the impugned order at page 3, para 4 that the assessee did not present any submissions on the dates fixed for hearing. Since the assessee despite being provided with sufficient opportunities of hearing before the Ld. CIT(A) did not present itself in the appellate

proceedings, keeping this in mind and also considering the principles of natural justice, we are of the view, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issues in this appeal are restored to the file of the Ld. CIT(A) for adjudication afresh subject to the assessee paying a cost of Rs. 10,000/- (ten thousand only) 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 Ld. CIT(A) 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 Ld. CIT(A) shall stand confirmed.

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

Sd/-  
(Sanjay Awasthi)  
Accountant Member)

Sd/-  
(George Mathan)  
Judicial Member

***Dated: 20<sup>th</sup> May, 2025***

AK. Sr. PS

Copy to:

1. The Appellant: M/s Anandamela
2. The Respondent: Assistant Commissioner of Income Tax, Burdwan
3. CIT(A), NFAC, Delhi
4. Pr. CIT-
5. DR, ITAT, Kolkata Bench, Kolkata
6. Guard file.

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By Order  
Assistant Registrar  
ITAT, Kolkata Benches, Kolkata