

**IN THE INCOME TAX APPELLATE TRIBUNAL,  
KOLKATA-PATNA 'e-COURT', KOLKATA  
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)  
&  
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 418/PAT/2024  
Assessment Year: 2015-2016**

***B P Engicon Private Limited,.....Appellant  
Vill. Pirouna, Hasanpur Sugar Mills,  
Hasanpur, Samastipur-848205, Bihar  
[PAN:AAF7738L]***

**-Vs.-**

***Deputy Commissioner,.....Respondent  
Darbhanga,  
Income Tax Office, Darbhanga,  
Chhapra, Bihar***

**Appearances by:**

*No one appeared on behalf of the assessee*

*Shri Ashwani Kumar Singal, JCIT, appeared on behalf  
of the Revenue*

**Date of concluding the hearing: April 23, 2025**

**Date of pronouncing the order: May 27, 2025**

**O R D E R**

**Per Duvvuru RL Reddy, Vice-President (KZ):-**

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), dated 31<sup>st</sup> March, 2024 passed for Assessment Year 2015-16.

2. None appeared on behalf of the assessee at the time of hearing. Therefore, we have decided to dispose of the appeal after hearing the ld. Departmental Representative and perusing the material available on record.

3. Brief facts of the case are that the ld. Assessing Officer examined all the facts in detail and observed that out of capital of Rs.1,24,00,000/- of M/s. B.P. Engicon Pvt. Limited (Rs.9.00 lakhs authorized and Rs.115.00 lakhs share application money), only Rs.51,54,185/- is explained and remaining capital of Rs.72,45,815/- is unexplained and brought to tax under section 115BBE of the Income Tax Act, 1961. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

4. The ld. CIT(Appeals) has given several opportunities to the assessee to substantiate its claim, but the appellant neither filed the written submission nor represented the case before the ld. CIT(Appeals). Thereafter the ld. CIT(Appeals) dismissed the appeal *ex-parte* on 31<sup>st</sup> March, 2024.

5. On being aggrieved, the assessee preferred an appeal before the ITAT.

6. At the outset, ld. D.R. brought to my notice that the assessee did not produce the relevant documents as asked by the ld. Assessing Officer during the assessment proceedings. Therefore, the ld. Assessing Officer passed the assessment order assessing the income at Rs.1,07,63,410/- and the taxable income at

Rs.72,45,815/- Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. CIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. CIT(Appeals). He further submitted that before the ITAT, the assessee did not substantiate its claim. Therefore, he pleaded to uphold the order passed by the ld. CIT(Appeals).

7. We have perused the material available on record. Considering the facts and circumstances of the case, we are inclined to set aside the order passed by the ld. CIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the Ld. CIT(Appeals) failing which the Ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are allowed for statistical purposes.

**8. In the result, the appeal of the assessee is allowed for statistical purposes.**

Order pronounced in the open Court on 27/05/2025.

Sd/-  
**(Sanjay Awasthi)**  
**Accountant Member**

Sd/-  
**(Duvvuru RL Reddy)**  
**Vice-President (KZ)**

***Kolkata, the 27<sup>th</sup> day of May, 2025***

- Copies to :*(1) *B P Engicon Private Limited,*  
*Vill. Pirouna, Hasanpur Sugar Mills,*  
*Hasanpur, Samastipur-848205, Bihar*
- (2) *Deputy Commissioner,*  
*Darbhanga,*  
*Income Tax Office, Darbhanga,*  
*Chhapra, Bihar*
- (3) *Commissioner of Income Tax (Appeals), ;*
- (4) *CIT - ;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

*TRUE COPY*

*By order*

*Assistant Registrar,*  
*Income Tax Appellate Tribunal,*  
*Kolkata Benches, Kolkata*

***Laha/Sr. P.S.***