

**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. 386/PAT/2024  
Assessment Year: 2010-2011**

***Country Club International,.....Appellant  
Alpana Market, Patliputra Colony,  
Patna-800013, Bihar  
[PAN:AAAAC3579K]***

**-Vs.-**

***Income Tax Department, NFAC, Delhi,.....Respondent  
Deputy Commissioner of Income Tax,  
Circle-1, Patna,  
Patna-800001, Bihar***

**Appearances by:**

*Shri N. K. Lal, A.R., appeared on behalf of the assessee*

*Sm. Rinku Singh, CIT, D.R., appeared on behalf of the  
Revenue*

**Date of concluding the hearing: April 17, 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. Addl./JCIT(Appeals), Indore dated 22<sup>nd</sup> November, 2023 passed for Assessment Year 2010-11.

2. Brief facts of the case are that the assessee-AOP filed its return of income on 16.09.2011 showing total income of Rs.5,12,560/- for the assessment year 2010-11. Notices under section 143(2) and 142(1) were issued to the assessee but the assessee challenged the assessment proceedings on the ground that the notice under section 143(2) was not validly served and on this ground did not comply with the assessment proceedings. The ld. Assessing Officer assumed jurisdiction to scrutinize the return of the assessee. Thereafter notice under section 142(1) was issued and served on the assessee, but the assessee did not make any compliance. Finally, ld. Assessing Officer completed the assessment under section 144 assessing the total income at Rs.15,00,000/- and initiated penalty proceedings under section 271(1)(c) of the Income Tax Act. On being aggrieved, the assessee preferred an appeal before the ld. CIT(Appeals).

3. The ld. Addl./JCIT(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. Addl./JCIT(Appeals) dismissed the appeal *ex-parte* on 22<sup>nd</sup> November, 2023.

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

5. At the time of hearing, ld. Counsel for the assessee prayed before the Bench that the impugned order be set aside and

remitted back to the file of ld. Addl./JCIT(Appeals) for deciding it afresh.

8. 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 taxable income at Rs.15,00,000/- as unexplained. Thereafter the assessee preferred an appeal before the ld. CIT(Appeals). The ld. Addl./JCIT(Appeals) has given many opportunities to the assessee and the assessee neither filed written submission nor any evidence before the ld. Addl./JCIT(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. Addl./JCIT(Appeals).

9. We have heard the rival contentions and 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. Addl./JCIT(Appeals) in order to meet the principle of natural justice, and remit the matter back to the file of ld. Addl./JCIT(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. Addl./JCIT(Appeals) failing which the Ld. Addl./JCIT(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.

**10. 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) Country Club International,  
Alpana Market, Patliputra Colony,  
Patna-800013, Bihar*

*(2) Income Tax Department, NFAC, Delhi,  
Deputy Commissioner of Income Tax,  
Circle-1, Patna,  
Patna-800001, Bihar*

*(3) Addl./JCIT(Appeals), Indore;*

*(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.**