

आयकर अपीलीय अधिकरण, “एस.एम.सी” न्यायपीठ, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH KOLKATA

श्री जार्ज माथन, न्यायिक सदस्य के समक्ष ।
BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER

आयकर अपील सं/ITA No.2269-2273/KOL/2024
(निर्धारण वर्ष / AY :2012-13, 2014-15,2015-16, 2016-17 & 2022-23)

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| Tapas Dutta Nicco House, 2, Hare Street, 2 nd floor, Kolkata-700001 | Vs | ITO Ward-22(2), Kolkata |
| PAN No. : AFAPD 7106 D | | |
| (अपीलार्थी /Appellant) | .. | (प्रत्यर्थी / Respondent) |
| निर्धारिती की ओर से /Assessee by | : | None |
| राजस्व की ओर से /Revenue by | : | Smt. Sima Das Biswas, JCIT-Sr.DR |
| सुनवाई की तारीख / Date of Hearing | : | 16/07/2025 |
| घोषणा की तारीख/ Date of Pronouncement | : | 16/07/2025 |

आदेश / O R D E R

These are five appeals filed by the assessee against the separate orders of the Id. Addl./JCIT(A)-1, Indore, all dated 26.09.2024 for the Assessment Years 2012-13, 2014-15, 2015-16, 2016-17 & 2022-23, respectively.

2. None appeared on behalf of the assessee and Smt. Sima Das Biswas, Id. Sr.DR appeared on behalf of the revenue.

3. These appeals have been filed by the assessee on 12.11.2024. The appeals have been posted on multiple occasions being 08.01.25, 19.02.25, 20.02.25, 07.04.25, 22.05.25 and now today also none represented on behalf of the assessee. In the order sheet nothing on 22.05.2025, the

Bench has categorically mentioned that the adjournment is last change and no further adjournment is to be given and notice has been issued through RPAD. The said order sheet entry reads as under :-

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|---|--|
| ITA 2269/KOL/2024 (Assessment Year: 2012-2013) | |
| In the case of TAPAS DUTTA vs. I.T.O., WARD - 22(2) | |
| Bench: SMC 8 22-May- 2025 (Thursday) | Assessee represented by: None Department represented by: Susanta Saha, Sr. DR, Addl. CIT At the time of hearing, none presents on behalf of the assessee, the case is adjourned to 16/07/2025. This is the last chance of assessee, no further adjournment will be given. Issue Notice through RPAD. |
| DUVVURU RL REDDY VICE PRESIDENT | |

4. As none represented on behalf of the assessee and as no written submission has also been filed, insofar as there has been no submissions which convinces me to disturb the findings of facts arrived at by the Id. Addl./JCIT(A). Thus, the order passed by the Id. Addl./JCIT(A) stands upheld and appeal of the assessee stands dismissed.

5. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 16/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 16/07/2025

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