

**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.813/KOL/2025**

**(निर्धारण वर्ष / Assessment Year :2018-2019)**

King & Queen Tradecomm Pvt. Ltd. 56E, Hemanta Basu Sarani, 4 <sup>th</sup> Floor, Room No.58C, Kolkata-700001	Vs	ITO, Ward-7(1), Kolkata
PAN No. : <b>AADCC 4987 C</b>		
<b>(अपीलार्थी /Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से /Assessee by</b>	:	Shri Saurabh Gupta, Advocate
<b>राजस्व की ओर से /Revenue by</b>	:	Smt. Pampa Ray, JCIT-Sr.DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	15/07/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	15/07/2025

**आदेश / O R D E R**

This is an appeal filed by the assessee against the order of the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 26.02.2025 for the Assessment Year 2018-2019.

2. Shri Saurabh Gupta, Id.AR appeared on behalf of the assessee and Smt. Pampa Ray, Id. Sr.DR appeared on behalf of the revenue.

3. During the course of hearing, it was submitted by the Id. AR that the Id. CIT(A) has dismissed the appeal of the assessee without providing any sufficient opportunity of being heard to the assessee. It was the prayer that the matter may be restored to the file of Id. AO to decide the issue involved in the appeal afresh so that the assessee could be able to produce all the evidence to substantiate its claim.

5. In reply, Id Sr. DR vehemently supported the orders of the Assessing Officer and Id. CIT(A).

6. I have considered the rival submissions. A perusal of the impugned order shows that the assessee was unable to file any relevant documents to substantiate its claim during the course of appellate proceedings. Even the assessee has not cooperated in the assessment proceedings. However, the Id. AR prayed during the course of hearing that assessee may be granted one more opportunity so that he could be able to produce the relevant documents in relation to his claim before the Id. AO. This being so, in the interest of justice, I grant the assessee one more opportunity to substantiate its claim before the Id. AO by restoring the issues in the appeal to the file of Id. AO for adjudicating afresh after providing the assessee adequate opportunity of being heard. The liberty is granted to the assessee to produce the directors of the companies from whom the assessee has received the money. The Assessing Officer shall examine such directors which are to be produced by the assessee. Failure to comply the direction of the Tribunal by the assessee, the Assessing Officer is at liberty to draw adverse inference.

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

Order dictated and pronounced in the open court on 15/07/2025.

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**कोलकाता** Kolkata; दिनांक Dated 15/07/2025

*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