

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.655/KOL/2025

(निर्धारण वर्ष / Assessment Year :2014-2015)

Ashirbad Vyapaar Pvt. Ltd. 2 nd Floor, Room No.12, 13, Ganesh Chandra Avenue, Kolkata	Vs	ITO, Ward-11(1), Kolkata
PAN No. : AAFCA 0319 N		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Anil Kochar, Advocate
राजस्व की ओर से /Revenue by	:	Smt. Pampa Ray, JCIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	15/07/2025
घोषणा की तारीख/ Date of Pronouncement	:	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 14-06.2024 for the Assessment Year 2014-2015.

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

3. The appeal of the assessee is barred by 209 days. In this regard, the assessee has filed an application for condonation of delay supported with an affidavit stating therein sufficient reasons for delay, which are plausible and not found to be false. Id. CIT-DR also did not raise any serious objection to condone the delay. Accordingly, delay of 209 days in filing the present appeal by the assessee is condoned and the appeal is admitted for hearing.

4. 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. CIT(A) 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 CIT-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 at para 5, the notices were issued by the Id. CIT(A), however, the assessee could not make any compliance. This being so, in the interest of justice, I grant the assessee one more opportunity to substantiate its claim before the Id. CIT(A) by restoring the issues in the appeal to the file of Id. CIT(A) for adjudicating afresh after providing the assessee adequate opportunity of being heard. However, looking to the non-cooperation of the assessee during the course of appellate proceedings even after issuance of notices to the assessee, I impose a cost of **Rs.25,000/-(Rupees Twentyfive Thousand only)** on the assessee to be payable 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 Id. 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 Id. CIT(A) shall stand confirmed. The assessee shall cooperate in the readjudication proceeding before the Id. CIT(A) positively.

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