

**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.907/KOL/2025  
(निर्धारण वर्ष / Assessment Year : 2012-2013)

<b>Citius Freight Liners Pvt. Ltd C/o Subash Agarwal &amp; Associates, Advocates, Siddha Gibson, 1,Gibson Lane Suite 213, 2<sup>nd</sup> Floor, Kolkata</b>	Vs	<b>ITO, Ward-6(1), Kolkata</b>
<b>PAN No. :AADCC 5539 J</b>		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Siddharth Agarwal, Advocate
राजस्व की ओर से /Revenue by	:	Shri S.B.Chakraborty, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	30/06/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	03.07.2025

**आदेश / O R D E R**

This is an appeal filed by the assessee against the order of Id. Addl./JCIT(A)-4, Mumbai, dated 27.02.2025 passed for Assessment Year 2012-13.

2. It was the submission of the Id. AR that due to certain unavoidable circumstances, the assessee or the representative of the assessee could not pursue the matter during the course of appellate proceedings resulting into dismissal of appeal of the assessee by the Id. CIT(A). It was submitted that if one more opportunity be given, the assessee would be able to provided all the required documents in regard to its claim before the Id. CIT(A).

3. In reply, Id. Sr. DR vehemently supported the orders of both the authorities below and submitted that the assessee has not complied with the notices issued by the Id. CIT(A) nor appeared before him. Thus, the Id. Sr.DR prayed for upholding the orders of the lower authorities.

4. I have considered the rival submissions. A perusal of the impugned order at page 3 in para 4.1 shows that the Id.CIT(A) has issued notices to the Id. CIT(A) on the different dates as mentioned in the table, however, the assessee was non-compliant before him. Looking to the facts and circumstances of the case and considering the prayer of the Id.AR of the assessee, in the interest of justice, I restore the issues involved in the present appeal to the file of the Id.CIT(A) for readjudication afresh after providing adequate opportunity of being heard to the assessee. The assessee is also directed to cooperate in the readjudication proceedings before the Id. CIT(A) positively.

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

Order pronounced in the open Court on 03.07.2025.

**Sd/-**

(जार्ज माथन)

**(GEORGE MATHAN)**

**न्यायिक सदस्य / JUDICIAL MEMBER**

**कोलकाता** Kolkata; दिनांक Dated 03.07.2025

*Prakash Kumar Mishra, Sr.P.S.*

**आदेश की प्रतिलिपि अद्योषित/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