

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.614/KOL/2025

(निर्धारण वर्ष / Assessment Year :2014-2015)

Abhishek Arts Private Limited 47A Gariahat Road, First Floor Gurudas Mansion, Kolkata	Vs	DCIT, Central Circle-3(3), Kolkata
PAN No. :AAGCA 8688 M		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Miraj D. Shah, AR
राजस्व की ओर से /Revenue by	:	Shri S.B. Chakraborty, Addl. CIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	02/07/2025
घोषणा की तारीख/Date of Pronouncement	:	02/07/2025

आदेश / O R D E R

This is an appeal filed by the assessee against the order of the Id CIT(A), Kolkata-21, dated 29.01.2025, passed for the assessment year 2014-2015.

2. Shri Miraj D. Shah, Id. AR appeared on behalf of the assessee and Shri S.B.Chakraborty, Id.Sr. DR appeared on behalf of the revenue.

3. It was the submission of the Id. AR that the Id. CIT(A) with affording sufficient opportunity has dismissed the appeal of the assessee. It was also submitted that the assessee may be given one more opportunity to represent its case before the Id.CIT(A), so that the assessee could be able to provide the details to substantiate its case for the year under consideration before the Id.CIT(A).

4. In reply, Ld. Sr. DR supported the orders of the Id. AO and the Id. CIT(A). It was the submission that restoring the matter to the file of Id.CIT(A)

would be, in fact, giving the assessee a second round which should not be granted.

5. A perusal of the impugned order passed by the Id. CIT(A) at page 4, shows that the assessee has not cooperated in the appellate proceedings. However, Id. AR before us requested for one more opportunity to produce the documents before the Id. CIT(A) to file all the details as required. In such circumstances, in the interest of justice, we restore the issues to the file of Id. CIT(A) for readjudicating the issues afresh after granting the assessee adequate opportunity of being heard, subject to a payment of cost of **Rs.20,000/-(Rupees Twenty Thousand only)** by the assessee 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. The assessee is also directed to cooperate with the Id. CIT(A) in the readjudication proceedings, positively.

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

Order dictated and pronounced in the open court on 02/07/2025.

Sd/-

(जार्ज माथन)

(GEORGE MATHAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता Kolkata; दिनांक Dated 02/07/2025

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.

sआदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

**(Assistant Registrar)
Income Tax Appellate Tribunal, Kolkata**