

**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.1229/KOL/2025**

**(निर्धारण वर्ष / Assessment Year : 2011-2012)**

Anjaniputra Tie-up Private Limited, C/o M/s marodia Khanna & Associates, 62, Bansdroni Govt. Colony, 3 <sup>rd</sup> Floor, Kolkata	Vs	ITO Ward-4(3), Kolkata
PAN No. : <b>AAGCA 4588 C</b>		
<b>(अपीलार्थी / Appellant)</b>	..	<b>(प्रत्यर्थी / Respondent)</b>
<b>निर्धारिती की ओर से / Assessee by</b>	:	Shri Ashok Barnwal, CA
<b>राजस्व की ओर से / Revenue by</b>	:	Shri Somnath Das Biswas, Sr. DR
<b>सुनवाई की तारीख / Date of Hearing</b>	:	07/08/2025
<b>घोषणा की तारीख/Date of Pronouncement</b>	:	07/08/2025

**आदेश / ORDER**

This is an appeal filed by the assessee against the order passed by the Id. CIT(A), National Faceless Appeal Centre, Delhi, dated 17.05.2024 for the assessment year 2011-12.

2. Shri Ashok Barnwal, Id. AR appeared on behalf of the assessee and Shri Somnath Das Biswas, Id. Sr. DR appeared on behalf of the revenue.

3. The appeal of the assessee is delayed by 308 days. In this regard, the assessee has filed application for condonation of delay supported with an affidavit stating therein sufficient reasons which are plausible and not found to be false. Accordingly, the delay of 308 days in filing the appeal by the assessee is condoned and the appeal is admitted for hearing.

4. It was the submission of the Id.AR that the Id. CIT(A) has passed the impugned order ex-parte without affording sufficient opportunity of being heard to the assessee. It was the prayer of the Id. AR that if one more

opportunity is granted the assessee would be able to substantiate its case before the Id. CIT(A).

5. In reply, Id. Sr.DR vehemently relied on the orders of the authorities below.

6. I have considered the rival submissions. A perusal of the order of the Id. CIT(A) shows that the assessee was non-cooperative before the Id. CIT(A) resulting into dismissal of the appeal of the assessee. As the assessee was non-compliant before the Id. CIT(A), therefore, in the interest of justice, the issues in this appeal are restored to the file of the Id. CIT(A) for fresh adjudication after providing adequate opportunity of being heard to the assessee. The assessee is directed to cooperate with the Id. CIT(A) in the readjudication proceedings positively.

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

Order dictated and pronounced in the open court on 07/08/2025.

**Sd/-**  
**(जार्ज माथन)**  
**(GEORGE MATHAN)**  
**न्यायिक सदस्य / JUDICIAL MEMBER**

**कोलकाता** Kolkata; दिनांक Dated 07/08/2025

*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, **आदेशानुसार/ BY ORDER,**  
ITAT, Kolkata
6. गार्ड फाईल / Guard file.

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

सत्यापित प्रति //True Copy//