

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA

**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER
AND SHRI RAJESH KUMAR, ACCOUNTANT MEMBER**

ITA Nos.1117 & 1118/Kol/2025

Assessment Year: 2017-18

Saha Medi Services Pvt. Ltd. 92A, C R Avenue, 2 nd Floor, Room No.1, Kol – 700012. (PAN: AAOCS9840D)	Vs	ITO, Ward-1(1), Kolkata
(Appellant)		(Respondent)

Assessee by : None
Revenue by : Shri S. B. Chakraborty, Sr. DR

Date of Hearing : 28.08.2025
Date of Pronouncement : 02.09.2025

ORDER

Per Bench :

These are two appeals filed by the assessee against the orders of the National Faceless Appeal Centre [hereinafter referred to as the 'CIT(A)'] in appeal nos.NFAC/2016-17/10139952 & NFAC/2016-17/1039953 both dated 11.06.2024 for assessment year 2017-18. ITA 1117 of 2025 is an appeal against the quantum order and ITA 1118 of 2025 is an appeal against the penalty confirmed u/s 270A of the Income Tax Act, 1961.

2. None represented on behalf of the assessee and Shri S. B. Chakraborty, Sr. DR represented on behalf of the revenue.

3. Both the appeals have been filed by the assessee with a delay of 265 days. The assessee has filed separate applications for condonation of delays. The reasons in the applications are plausible and valid. Consequently, the delays in filing both the appeal are hereby condoned and we proceed to dispose off both the appeals on merits.

4. A perusal of the facts in the present case shows that the orders of the ld. CIT(A) are ex parte orders in so far as the assessee was not present before the ld. CIT(A). It is also noticed that admittedly, the assessee has not appeared before the Assessing Officer and failed to provide all the details as sought by the Assessing Officer. This being so, in the interest of justice, the issues in both the appeals being the quantum appeal and the penalty proceeding are restored to the file of the Assessing Officer for re-adjudication after granting adequate opportunity of being heard to the assessee. However, looking to the non-cooperation of the assessee during the course of appellate proceedings as well as in the assessment proceedings, we 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 ld. 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 ld. CIT(A) shall stand confirmed.

5. In the result, both the appeals of the assessee are partly allowed for statistical purposes.

Kolkata, the 2nd September, 2025.

Sd/-

[Rajesh Kumar]

लेखा सदस्य/Accountant Member

Sd/-

[George Mathan]

न्यायिक सदस्य/Judicial Member

Dated: 02.09.2025.

RS

Copy of the order forwarded to:

1. Appellant -
2. Respondent –
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches