

आयकर अपीलीय अधिकरण
पटना पीठ, कोलकाता में
**IN THE INCOME TAX APPELLATE TRIBUNAL
PATNA BENCH AT KOLKATA**

[वर्चुअल कोर्ट]
[Virtual Court]

श्री जॉर्ज माथान, न्यायिक सदस्य
एवं
श्री रकेश मिश्रा, लेखा सदस्य
के समक्ष
Before

**SHRI GEORGE MATHAN, JUDICIAL MEMBER
&
SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**

**I.T.A. Nos.: 202/PAT/2025
Assessment Year: 2018-19**

Asklepios Remedies Pvt. Ltd (Appellant)	Vs.	NFAC, DELHI (Respondent)
PAN: AADCA7084L		

Appearances:

Assessee represented by : A. K. Rastogi, Sr. Adv.

Department represented by : Ashwani Kr. Singal, JCIT.

Date of concluding the hearing : 08 September, 2025

Date of pronouncing the order : 11 September, 2025

ORDER

PER RAKESH MISHRA, ACCOUNTANT MEMBER:

This appeal filed by the assessee is against the order of the Ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi [“the Ld. CIT(A)”] dated 11.04.2025 which has been passed against the assessment order passed u/s 143(3) of the Income Tax Act, 1961 (‘the Act’) dated 01.03.2021.

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2. The assessee is in appeal before the Tribunal raising the following grounds of appeal:

“1. For that the Ld. CIT(A) has erred in affirming the order of the A.O. in an ex-parte order and thereby the income assessed by the A.O. at Rs.63,52,006/ stands affirmed.

2. For that the Ld. CIT(A) has decided the appeal ex-parte without there being any information of uploading of the notices dated 11.06.2024, 15.03.2025, 27.03.2025 and 02.04.2025 on registered e-mail/mobile number of the appellant.

3. For that the Ld. CIT(A) has failed to appreciate that the appellant was prevented by sufficient and reasonable cause for not making compliance to the notices as no information of its uploading were received on registered e-mail / mobile number of the appellant.

4. For that the Ld. CIT(A) has erred in holding that the appellant has failed to avail the opportunity offered through various notices.

5. For that the Ld. CIT(A) has erred in holding that the appellant is not in pursuing the appeal.

6. For that the Ld. CIT(A) has erred in not granting fortnights time as sought by the appellant in time petition uploaded on 25.03.2025 and has erred in seeking compliance by 07.04.2025 by notice dated 02.04.2025 for which no message/email was received.

7. For that the Ld. CIT(A) has erred in affirming the disallowance of Rs.50,21,813/-on account of sale promotion expense by affirming the findings of the A.O. and without considering the material/evidences uploaded in course of assessment proceedings.

8. For that the Ld. CIT(A) has erred in holding that the expenditure incurred on sale promotion expense are hit by UCPMP, Explanation 1 to section 37 and the Circular of the CBDT whereas the fact remains that major part of expense are not freebies to Doctors.

9. For that the sustenance of disallowance by CIT(A) is wrong, illegal and unjustified on the facts and circumstances of the appellant's case.

10. For that the appellant reserves its right to furnish detailed written submission along with documents and evidences on or before date of hearing.

11. For that the appellant may be given opportunity of personal hearing physically/virtually at the time of hearing of the appeal.



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12. For that the whole order is bad in fact and law of the case and is fit to be annulled/restored back to the file of CIT(A) for decision afresh.

13. For that the other grounds, if any, shall be urged at the time of hearing of the appeal.”

3. Brief facts of the case are that the assessee had filed the return of income for AY 2018-19 on 01.04.2018 declaring total income of ₹13,11,910/-. The case was selected for limited scrutiny on the issue of 'Business expenses'. Subsequently, assessment order was passed on 01.03.2021 assessing the total income at ₹63,52,006/- after making an addition of ₹50,21,813/- on account of disallowance of sales promotion expenses and other amount already added in the intimation issued. Being aggrieved with the assessment order passed on 01.03.2021, the assessee filed an appeal before the Ld. CIT(A) , who vide the impugned order, dismissed the appeal of the assessee as despite having been granted sufficient time and opportunities of being heard, the assessee did not make any submission and it was inferred that the assessee had no specific submission and documentary evidences to file in respect of the claims made in the Grounds of appeal and the addition of ₹ 50,21,813/- was upheld and the appeal was dismissed. Aggrieved with the order of the Ld. CIT(A), the assessee has filed the appeal before the Tribunal.

4. Rival contentions were heard and the submissions made have been examined. Before us, the Ld. AR submitted that the matter may be remanded to the Ld. CIT(A) as adequate opportunity was not provided. The assessee had sought adjournment of 15 days but the appeal order was decided *ex parte*, since proper representation was not made before the Ld. CIT(A). As the assessee has sufficient evidence for the relief claimed and proper representation could not be made either

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before the Ld. AO or even before the Ld. CIT(A) on account of lack of communication, it was requested that the appeal may be restored before the Ld. CIT(A).

5. We have considered the submissions made, gone through the facts of the case and perused the record and the order of the Ld. CIT(A). We find that at both the stages of assessment order before the Ld. AO as well as before the Ld. CIT(A) in the appeal, proper representation was not made on behalf of the assessee. The Ld. AR requested that the matter may be remitted to the Ld. CIT(A) while the Ld. DR supported the order of the Ld. CIT(A). Therefore, we deem it appropriate in the interest of justice and fair play that another opportunity needs to be provided to the assessee to represent his case properly before the Ld. CIT(A). We, therefore, set aside the order of the Ld. CIT(A) and restore the appeal to him to be decided afresh, who shall allow an opportunity of being heard to the assessee and also grant an opportunity of representing the case and to be heard to the Ld. AO as per rule 46A of the Income Tax Rules, 1962, if required, and thereafter pass an order in accordance with law. For statistical purposes, the appeal of the assessee is partly allowed.

6. In the result, the appeal filed by the assessee is partly allowed for statistical purpose.

Order pronounced in the open Court on 11th September, 2025.

Sd/-

[George Mathan]
Judicial Member

Sd/-

[Rakesh Mishra]
Accountant Member

Dated: 11.09.2025



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Copy of the order forwarded to:

- 1. Asklepios Remedies Pvt. Ltd., Rukanpura, Bailey Road, PO- Bihar Veterinary College, Patna, Bihar, 800014**
- 2. The Assessing Officer, NFAC, Delhi.**
3. CIT(A)-
4. CIT-
5. CIT(DR), Patna Bench, Patna.
6. Guard File.

// True copy //

By order

Assistant Registrar
ITAT, Kolkata Benches
Kolkata