

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA
BEFORE SHRI MANJUNATHA G, ACCOUNTANT MEMBER
AND
SHRI SONJOY SARMA, JUDICIAL MEMBER

ITA No.1222/KOL/2025

(निर्धारण वर्ष /Assessment Year : 2017-2018)

Manavta Trade-Link Pvt Ltd Room No.4, 24 Roy Steet, L.R.Sarani, Kolkata West Bengal-700020	Vs	ITO, Ward-10 (2), Kolkata
PAN No.AAICM 3500 C		
(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
निर्धारिती की ओर से /Assessee by	:	Shri Miraj D. Shah, AR
राजस्व की ओर से /Revenue by	:	Shri Sallong Yaden, Addl.CIT-Sr.DR
सुनवाई की तारीख / Date of Hearing	:	17/09/2025
घोषणा की तारीख/ Date of Pronouncement	:	18/09/2025

आदेश / ORDER

Per Manjunatha G, AM:

This appeal filed by the assessee is directed against the order passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, dated 29.06.2024 pertaining to assessment year 2017-2018, on the following grounds :-

- That the Order passed u/s 250 is bad in law as well as on facts of the case. That the Hon'ble Commissioner of Income Tax(Appeals) erred in upholding the action of the Ld. Assessing Officer in rejecting the books of accounts under section 145 of the Income Tax Act, 1961, without establishing any cogent or specific defect in the regularly maintained and audited books of accounts of the appellant*
- That the Hon'ble Commissioner of Income Tax (Appeals) further erred in confirming the assessment framed under section 144 of the Act by estimating net profit @1.5% on total Rs.64,50,64,196/-, and thereby sustaining an arbitrary addition of Rs. 96,75,963/-, ignoring the actual audited turnover and net profit disclosed by the appellant in its return*
- That the Ld. CIT(A) erred in not admitting that proper opportunity of being heard was not granted by the Assessing Officer before proceeding to reject the books and complete the*

assessment u/s 144, as no show cause notice or adverse material was effectively confronted to the appellant.

4. *That the appellant craves to leave, add, amend or adduce any of the grounds of appeal during the course of appellate proceedings.*

2. At the outset, we find that the appeal of the assessee is delayed by 276 days. In this regard, the assessee has filed an affidavit stating the reasons that the order passed by the Assessing Officer was not communicated to the assessee, hence, prayed for condonation of delay. The Id.Sr. DR has no objection to the above contention of the assessee. Looking to the facts and circumstances of case and considering the sufficient reasons stated by the assessee in its affidavit, we condone the delay of 276 days in filing the present appeal and the appeal of the assessee is admitted for hearing.

3. We have heard both the parties and perused the materials available on record. On perusal of the assessment order, we find that the assessee could not file relevant details to substantiate its case, even though the Assessing Officer issued show cause notice proposing the additions. Therefore, the Assessing Officer completed the assessment and made the addition. Before the Id.CIT(A), despite issuance of notice on various occasions, no response from the assessee. Therefore, the Id.CIT(A) passed the order and upheld the additions made by the Assessing Officer towards estimation of profit from turnover. Ld. counsel for the assessee explained the reasons for non-appearance before the Id.CIT(A) and according to Id. counsel the notice issued by the Id.CIT(A) was not received by the assessee. We find that, reasonable opportunity of hearing means

sufficient opportunity of hearing to be given to the assessee to explain its case. Since the Id.CIT(A) has dismissed the appeal of the assessee for non-prosecution and upheld the addition made by the Assessing Officer on account of estimation of profit, in our considered view to give one more opportunity to the assessee, the matter needs to be set aside to the file of Assessing Officer. Accordingly, we set aside the order of Id.CIT(A) and restore the issue to the file of Id.AO with a direction to reconsider the issue *de novo* after providing the assessee sufficient opportunity of being heard.

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

Order pronounced in the open court on 18/09/2025.

**SD/-
(SONJOY SARMA)**

न्यायिक सदस्य / JUDICIAL MEMBER

**Sd/-
(MANJUNATHA G)**

लेखा सदस्य/ ACCOUNTANT MEMBER

कोलकाता Kolkata; दिनांक Dated 18/09/2025

Prakash Kumar Mishra, Sr.P.S.

आदेश की प्रतिलिपि अग्रहित/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.

आदेशानुसार/ BY ORDER,

सत्यापित प्रति //True Copy//

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