

**आयकर अपीलीय अधिकरण, कोलकाता पीठ, कोलकाता**

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH KOLKATA**

**Before Shri Rajesh Kumar, Accountant Member and  
Shri Pradip Kumar Choubey, Judicial Member**

**ITA No.1529/Kol/2025**

**Assessment Year: 2017-18**

**Enhance Aesthetic & Cosmetic Studio Pvt. Ltd.....Appellant**

**3C-12, Loudon Street,**

**Kol- 17.**

**[PAN: AACCE9208R]**

**vs.**

**DCIT, Circle-7(1), Kolkata.....Respondent**

**Appearances by:**

Shri Bishnu Kant Agrawal, FCA, appeared on behalf of the appellant.

Shri Altaf Hossain, Addl. CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : September 16, 2025

Date of pronouncing the order : September 19, 2025

**ORDER**

**Per Pradip Kumar Choubey, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 22.08.2024 of the National Faceless Appeal Centre [hereinafter referred to as the "Id. CIT(A)"] passed u/s 250 of the Income Tax Act, 1961 [hereinafter referred to as the "Act"].

2. The appeal has been filed by the assessee with a delay of 257 days. The assessee has filed an affidavit for condonation of delay. The contents of the affidavit are as under:

*"Affidavit For Condonation Of Delay In Filing The Appeal Against Order u/s 250 of Income Tax Act passed by Ld CIT(A) [NFAC]*

*In the matter of ENHANCE AESTHETIC & COSMETIC STUDIO PRIVATE LIMITED PAN: AACCE9280R A.Y. 2017-18*

*I Manoj Kumar Khanna Son of Jagatpal Khanna aged about 66 Years at present residing at 67, Dr Suresh Sarkar Road Kolkata-700014 being Managing Director of the company identified by PAN :AFSPK9653E do solemnly affirm and state on oath as under*

*1) That order u/s 250 was passed and received by us on 22/08/2024.*

- 2) That I am a busy doctor by profession and rely totally on my CA for looking after income tax matter.
- 3) That email id of my CA is also registered on e-filing portal with the purpose that any income tax notice/ matters are updated to him without me or my office being involved in the income tax matter.
- 4) That My CA was suffering from cancer for last two three years and was unfortunately died of cancer on 8th May, 2025.
- 5) That I was under believe that he is taking care of my income tax cases.
- 6) That I came to know about the order when my new counsel for filing my income tax returns informed about the status pending cases and also about this order passed under section 250 on 22/08/2024
- 7) That there is a delay of 296 days for which we are filing this condonation petition.
- 8) That delay in filing the appeal is because of a genuine reasons that is illness of my CA and also my faith in him that he is handling the matter.
- 9) That I Manoj Khanna director of the company be hereby declare that the contents of para 1 to 8 are true to the best of my knowledge and belief.”

2.1 On perusal of the affidavit filed by the assessee, we find that the reasons mentioned in the said affidavit are reasonable. Consequently, the delay in filing the appeal is hereby condoned and we proceed to dispose of the appeal on merits.

3. Brief facts of the case are that in this case, the assessment for the assessment year 2017-18 was completed by disallowing employees' contribution to PF and ESI amounting to Rs.8,43,139/-, legal and professional fees expenses amounting to Rs.3,49,62,264/-, expenditure of Rs.7,08,978/-, 43B disallowance of Rs.34,80,706/- and addition of unexplained cash credits of Rs.1,03,23,000/- u/s 69 of the Act during the demonetisation period.

4. Aggrieved by the said order, the assessee preferred an appeal before the Id. CIT(A) wherein the appeal has been dismissed as there was no compliance on behalf of the assessee.

5. Aggrieved and dissatisfied, the assessee has come in appeal before us. The ld. AR instead of arguing on merits of the case has only prayed that the appeal of the assessee may be restored to the file of the ld. CIT(A) for fresh consideration by affording opportunity to the assessee of hearing as the order passed by the ld. CIT(A) is an ex parte order and not on the merits.

6. The ld. DR did not raise any objection in remitting the appeal of the assessee to the file of the ld. CIT(A).

7. On perusal of the order of the ld. CIT(A), it appears to us that it has been dismissed when the assessee did not file any explanation in order to submit any response to the notices issued and the order of the ld. CIT(A) have not been passed on merits rather passed on technical issue. Keeping in view the order of the ld. CIT(A) and considering the submission of the ld. AR, we are inclined to restore the appeal of the assessee to the file of the ld. CIT(A) for fresh consideration after affording opportunity to the assessee of hearing. The assessee is directed to cooperate in the remand proceedings.

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

***Kolkata, the 19<sup>th</sup> September, 2025.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Pradip Kumar Choubey]**  
**Judicial Member**

Dated: 19.09.2025.

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