

**IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA**  
**BEFORE SHRI GEORGE MATHAN, JUDICIAL MEMBER**  
**AND**  
**SHRI RAKESH MISHRA, ACCOUNTANT MEMBER**  
आयकर अपील सं/ITA No.1203/KOL/2025  
(निर्धारण वर्ष / Assessment Year : 2017-2018)

<b>Narayani Shakti Enterprises,</b> 127, N.S.Road, 6 <sup>th</sup> Floor, Room No.604, Kolkata-700001	Vs	<b>ITO, Ward-36(1), Kolkata</b>
<b>PAN No. :AAEFN 1566 C</b>		

(अपीलार्थी /Appellant)	..	(प्रत्यर्थी / Respondent)
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निर्धारिती की ओर से /Assessee by	:	Shri J.M.Thard, AR
राजस्व की ओर से /Revenue by	:	Shri Dheeraj, Sr. DR
सुनवाई की तारीख / <b>Date of Hearing</b>	:	13/10/2025
घोषणा की तारीख/ <b>Date of Pronouncement</b>	:	13/10/2025

**आदेश / O R D E R**

**Per George Mathan, JM :**

This is an appeal filed by the assessee against the order dated 19.03.2025, passed by the Id. CIT(A), National Faceless Appeal Centre (NFAC), Delhi, for the assessment year 2017-2018.

2. The appeal of the assessee is barred by 02 days. In this regard, the assessee has filed an application for condonation of delay. Considering the facts and circumstances of the case, we condone the delay of 02days in filing the present appeal and the appeal is heard finally.

3. It was submitted by the Id.AR that both the assessment order and order of the Id.CIT(A) are ex-parte orders. It was the prayer that the issues may be restored to the file of Id.AO for readjudication.

4. In reply, Id.Sr. DR vehemently supported the orders of the Id.AO & Id. CIT(A).

5. We have considered the rival submissions. A perusal of the assessment order shows that notice issued u/s.148 of the Act had been

issued to the assessee. Multiple opportunities had been given to the assessee. The assessee has not responded to any of the notices issued. The assessee has admittedly filed appeal before the Id. CIT(a) within the time. Therefore, obviously the service of the assessment order is not in dispute. The assessee has not given any explanation as to why he has not represented before the Assessing Officer. Before the Id.CIT(A) the appeal has also been filed well within time. The Id.CIT(A) has issued multiple notices. Adjournment letter has also been filed on one date as is mentioned in page 3 of the assessment order. Therefore, it is also not the case of the assessee that notices have not been served. The assessee has not explained anything as to why the assessee has failed to represent its case before the Id.CIT(A). There seems to be a trend that when the issues get complicated and there are possibility of taking any legal stands for defending the order, the assessee adopts delay tactics so as to get the time in the reopening could expire and then in the set aside proceedings to recoup such legal issues thereby barring the revenue from defending its stand. As the assessee has been unable to substantiate any reason as to why there has been non-compliance before the Assessing Officer as also before the Id.CIT(A), nor has the assessee been able to point out any error in the findings of the Id.CIT(A) on merits, we are not inclined to accede to the request of the Id.AR that the issues in this appeal should be restored to the file of Id.AO. In these circumstances, as the assessee has not cooperated in the assessment proceedings nor in the appellate proceedings, nor has the assessee been able to provide any justifiable reason for its

failure to represent itself before the assessment authorities or the appellate authorities, we find no reason to interfere in the order of the Id.CIT(A) and the same stands confirmed.

6. In the result, appeal of the assessee is dismissed.

Order dictated and pronounced in the open court on 13/10/2025.

Sd/-  
**(RAKESH MISHRA)**

लेखा सदस्य/ ACCOUNTANT MEMBER

Sd/-  
**(GEORGE MATHAN)**

न्यायिक सदस्य / JUDICIAL MEMBER

**कोलकाता** Kolkata; दिनांक Dated 13/10/2025

*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.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(Assistant Registrar)

Income Tax Appellate Tribunal, Kolkata