

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

**BEFORE SHRI GEORGE MATHAN, JM
AND**

SHRI RAKESH MISHRA, AM

ITA No. 1007/KOL/2023

(Assessment Year: 2009-10)

**Saigen Parenterals Private
Limited**
9/12 Lal bazar Street, Mercantile
Building Room No.10, 3rd Floor,
Kolkata-700001, West Bengal

Vs.

ITO, Ward 5(2)
Aaykar Bhawan, P-7,
Chowringhee Square,
Kolkata-700069

(Appellant)

(Respondent)

PAN No. AADCK4782D

Assessee by : Shri Pranabesh Sarkar, AR
Revenue by : Shri Praveen Kishore, DR

Date of hearing: 27.10.2025
Date of pronouncement: 27.10.2025

ORDER

PER GEORGE MATHAN, JM:

This is an appeal filed by the assessee against the order of the National Faceless Appeal Centre, Delhi [the learned CIT (A)] in appeal no. ITBA/NFAC/S/250/2022-23/1049531904(1) dated 08.02.2023 for the A.Y. 2009-10.

02. Shri Pranabesh Sarkar represented on behalf of the assessee and Shri Praveen Kishore represented on behalf of the Revenue.
03. The appeal of the assessee is time barred by 170 days. Considering the facts and circumstances of the case, we find that there is plausible reason to condone the delay and the delay of filing the appeal is hereby condoned.
04. The Id. Counsel for the assessee submitted before the Bench that ex-parte order has been passed by both the lower authorities. The Id. counsel for the assessee vide letter dated 27.10.2025 submitted that the assessee is willing to pay cost of ₹10,000/- for no appearance before both the lower authorities, which reads as under: -

" *The Humble Petition Of The Abovenamed Petitioner*

Most Respectfully Sheweth:-

That the above appeal has been posted for hearing today, but due to negligence of the previous A/R. ex-parte order has been passed by both the CIT(A) and A.O., therefore, the assessee is willing to pay cost of Rs.10,000/- for no appearance.

For which act of kindness your petitioner as in duty bound shall ever pray.

Kolkata.

Dated: 27.10.2025

Sd/-

The petitioner

05. Since, the assessee despite providing sufficient opportunities of hearing before both the lower authorities, did not present himself in the proceedings, keeping this in mind and also treating this attitude against the principles of natural justice, we are of the view, however, that in the interest of justice, the assessee should be granted one more opportunity. This being so, the issue in this appeal is restored to the file of the Ld. AO subject to the assessee paying a cost of Rs. 10,000/- (Rupees ten thousand only) 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. AO at the first hearing. Should the assessee not pay the abovementioned cost of Rs. 10,000/- within the prescribed period of sixty days from the date of this order, the order of the Ld. CIT(A) shall stand confirmed.
06. In the result, appeal of the assessee is partly allowed for statistical purposes.

Order pronounced in the open court on 27.10.2025.

Sd/-
(RAKESH MISHRA)
(ACCOUNTANT MEMBER)

Sd/-
(GEORGE MATHAN)
(JUDICIAL MEMBER)

Kolkata, Dated: 27.10.2025

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata