

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'C' BENCH, KOLKATA**

**Before Shri George Mathan, Judicial Member
&
Shri Rakesh Mishra, Accountant Member**

**I.T.A. No. 2443/KOL/2024
Assessment Year: 2012-2013**

***Crystal Vincom Private Limited,.....Appellant
83/85, Netaji Subhas Road,
Kolkata-700001
[PAN:AABCC0734D]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-6(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

*Shri Sujoy Sen, Advocate, appeared on behalf of the
assessee*

*Shri Sandip Sarkar, JCIT, Sr. D.R., appeared on behalf
of the Revenue*

Date of concluding the hearing: October 28, 2025

Date of pronouncing the order: October 28, 2025

O R D E R

Per George Mathan, Judicial Member:-

This is an appeal filed by the assessee against the order of the ld. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi in Appeal No. CIT(A), Kolkata-

23/10176/2015-16 dated 11th November, 2024 for the assessment year 2012-13.

2. Shri Sujoy Sen, Advocate, appeared on behalf of the assessee and Shri Sandip Sarkar, Id. JCIT, Sr. D.R., appeared on behalf of the Revenue.

3. The Director of the assessee-Company has filed a letter dated 28th October, 2025, which reads as under:-

*"The Hon'ble Members, 'C' Bench,
Income Tax Appellate Tribunal, Kolkata*

*Your Honors,
ITA No. 2443/KOL/2024
Income Tax Assessment Year: 2012-13*

The aforesaid case has been argued by our Authorized Representative, today.

Pursuant to the hearing. I BISWANATH MAITY, the Director of Crystal Vincom Pvt Ltd. do solemnly affirm before the Learned Bench that

I. That, there has been no compliance before the AO and the CIT(A)

2. That my AR had prayed that the one more opportunity may kindly be provided to the Company to represent it's case before the AO / CIT(A).

That, further, I BISWANATH MAITY, the Director of Crystal Vincom Pvt Ltd. do hereby state that the Company do not have any objections if a cost of Rs. 50,000/- (Rupees fifty thousand only) is imposed for such non-compliance.

The amount should be paid to immediately on receipt of the order.

Considering the aforesaid facts and circumstances of the case, we shall be extremely grateful if the matter is set aside to the lower authorities preferably the AO for providing another opportunity to represent its' case”.

4. At the time of hearing, ld. AR submitted that the ld. CIT(A) has passed the impugned order *ex parte* without affording reasonable opportunity of hearing. He also submitted that the assessment order has been passed u/s.144 of the Act due to non-compliance from the side of the assessee. He requested to remit the matter back to the file of the AO. On the other hand, ld. Sr DR opposed to the prayer of ld. AR of the assessee.

5. We have heard the rival contentions and perused the material available on record. A perusal of the impugned order clearly shows that the ld. CTI(A) has given several notices as is evident from the page 4 of the order and there was no response to the notices by the assessee to substantiate the claim with documentary evidences. Therefore, ld. CIT(A) confirmed the addition made by the AO. Before us, ld. AR undertakes that the assessee will cooperate the proceedings, if the matter is restored back to the file of the Assessing Officer. However, in the interest of justice, and so as to grant the assessee adequate opportunity to substantiate his case, the issues in this appeal are restored to the file of the ld. AO for re-adjudication subject to the cost of Rs.50,000/- (Rupees fifty thousand) to the assessee, which is only payable to Legal Aid Services, 3rd floor of Centenary Building, Calcutta High Court, Kolkata-700001 within sixty days from the date of this order and receipt of the same would be produced before the Assessing Officer at the first hearing. Should the assessee not pay, the abovementioned cost within the prescribed period of sixty days

from the date of this order, the order of the ld. CIT(Appeals) shall stand confirmed. Thus, the grounds raised by the assessee are partly allowed for statistical purposes.

6. In the result, appeal of the assessee stands partly allowed for statistical purposes.

Order pronounced in the open Court on 28/10/2025.

Sd/-
(Rakesh Mishra)
Accountant Member

Sd/-
(George Mathan)
Judicial Member

Kolkata, the 28th day of October, 2025

*Copies to :(1) Crystal Vincom Private Limited,
83/85, Netaji Subhas Road,
Kolkata-700001*

*(2) Income Tax Officer,
Ward-6(1), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069*

(3) CIT(Appeals), NFAC, Delhi;

(4) CIT - ;

(5) The Departmental Representative;

(6) Guard File

TRUE COPY

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.