

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.2019/Kol/2025
Assessment Year: 2012-13**

**Deepmala Vyapaar Pvt. Ltd.....Appellant
6th Floor, 40/3, Strand Road,
Kol- 1.
[PAN: AABCD9197P]**

vs.

ITO, Ward-6(1), Kolkata.....Respondent

Appearances by:

Shri Miraj D Shah, A.R, appeared on behalf of the appellant.

Shri Raja Sengupta, CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : November 04, 2025

Date of pronouncing the order : November 12, 2025

ORDER

Per Pradip Kumar Choubey, Judicial Member:

This appeal filed by the assessee is directed against the order dated 04.07.25 of the National Faceless Appeal Centre [‘CIT(A)’] passed under Section 250 of the Income-tax Act, 1961 (hereinafter referred to as “the Act”) for the assessment year 2012–13.

2. Brief facts of the case are that in this case, the return of income for the year under consideration was filed declaring a total income of Rs.42,222/-. Subsequently, the case was selected for scrutiny through CASS for the reason that the assessee company issued its shares to different private companies against high premium. Accordingly, notices u/s 143(2) & 142(1) of the Act were issued and the assessee company appeared and submitted various details. The Assessing Officer completed the assessment by adding Rs.6,90,45,000/- u/s 68 of the Act.

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

4. Aggrieved and dissatisfied, the assessee has come in appeal before us. The ld. AR argued that the ld. CIT(A) erred in dismissing the appeal of the assessee ex parte without considering the written submission and documentary evidences filed before the lower authorities. He also stated that the Assessing Officer as well as ld. CIT(A) has failed to consider the relevant details which were submitted during the assessment proceedings. He therefore prayed that the appeal of the assessee may be restored to the file of the Assessing Officer for fresh consideration by affording opportunity to the assessee of hearing.

5. The ld. DR did not raise any objection if the matter is remitted back to the file of the Assessing Officer.

6. After hearing the submissions of the counsels of the respective parties and perusing the orders of the lower authorities, it appears to us that there was no compliance before the ld. CIT(A) which has resulted into passing the ex-parte order by the ld. CIT(A). We find that the assessee filed submissions during the assessment proceedings and the Assessing Officer failed to consider the documentary evidences submitted by the assessee. Under these circumstances, we are inclined to restore the appeal of the assessee to the file of the Assessing Officer for re-examination after affording opportunity to the assessee of hearing and considering the documentary evidences or explanations submitted by the assessee and thereafter, to pass a speaking order in accordance with law. The assessee is directed to positively cooperate in the remand proceedings by submitting necessary explanations and evidences to substantiate its claim.

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

Kolkata, the 12th November, 2025.

Sd/-
[Rajesh Kumar]
Accountant Member

Sd/-
[Pradip Kumar Choubey]
Judicial Member

Dated: 12.11.2025.

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