

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

Before Shri Duvvuru RL Reddy, Vice-President (KZ)

**I.T.A. No. 2122/KOL/2025
Assessment Year: 2013-2014**

***Benzmark Credit Capital Pvt. Limited,.....Appellant
C/o. Kedia Agarwal & Associates,
41, B.B. Ganguly Street, Central Plaza,
5th Floor, Kolkata-700012
[PAN:AABCB2842H]***

-Vs.-

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

Appearances by:

*Shri Pramod Himmatsinghka, A.R., appeared on behalf of
the assessee*

*Shri Sanjib Kumar Paul, Addl. Sr. D.R., appeared on
behalf of the Revenue*

Date of concluding the hearing: November 20, 2025

Date of pronouncing the order: November 21, 2025

O R D E R

The present appeal is directed at the instance of assessee against the order of Id. Commissioner of Income Tax (Appeals), National Faceless Appeal Centre (NFAC), Delhi dated 14.08.2025 passed for Assessment Year 2013-2014.

2. At the time of hearing, ld. Counsel for the assessee submitted that the ld. CIT(Appeals) has passed the order *ex-parte* without giving opportunities to the assessee. He prayed for one more opportunity to substantiate his case before the ld. CIT(Appeals).

3. At the time of hearing, ld. Addl. Sr. Departmental Representative supported the orders of lower authorities.

4. I have heard both the sides and perused the material available on record. A perusal of the impugned order clearly shows that as there was no response to the notices to substantiate the claim with documentary evidences and submissions, ld. CIT(Appeals) confirmed the addition made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issue on merits and dismissed the appeal due to non-appearance. I also find that the assessment order has been passed u/s. 147 read with section 144B of the Act as the assessee failed to produce any evidence or supporting documents in support of the claim. Considering the facts and circumstances of the case, I am inclined to set aside the order passed by the ld. CIT(Appeals) and in order to meet the principle of natural justice, remit the

matter back to the file of the ld. CIT(Appeals) with a direction to provide one more opportunity of being heard to the assessee. At the same breath, I also hereby caution the assessee to promptly co-operate with the proceedings before the ld. CIT(Appeals) failing which the ld. CIT(Appeals) shall be at liberty to pass appropriate order in accordance with law and merits based on the materials available on the record. Thus, the grounds raised by the assessee are partly allowed for statistical purposes.

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

Order pronounced in the open Court on 21/11/2025.

Sd/-
(Duvvuru RL Reddy)
Vice-President (KZ)

Kolkata, the 21st day of November, 2025

*Copies to :(1) Benzmark Credit Capital Pvt. Limited,
C/o. Kedia Agarwal & Associates,
41, B.B. Ganguly Street, Central Plaza,
5th Floor, Kolkata-700012*

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

- (3) *CIT(A), NFAC, Delhi;*
- (4) *CIT - , Kolkata;*
- (5) *The Departmental Representative;*
- (6) *Guard File*

TRUE COPY

By order

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

Laha