

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

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 1833/KOL/2025
Assessment Year: 2012-2013**

***SRG Trading Pvt. Limited,.....Appellant
1, Crooked Lane, 3rd Floor, Room No. 319,
Esplanade, Kolkata-700069
[PAN:AAGCS7943D]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-3(3), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

*Shri Miraz D. Shah, A.R. appeared on behalf of the
assessee*

*Shri Sanat Kumar Raha, CIT (D.R.) and Shri S.B.
Chakraborty, Sr. D.R., appeared on behalf of the
Revenue*

**Date of concluding the hearing: October 16, 2025
Date of pronouncing the order: November 21, 2025**

O R D E R

Per Duvvuru RL Reddy, Vice-President (KZ):-

The present appeal is directed at the instance of assessee
against the order of Id. Additional/Joint Commissioner of Income

Tax (Appeals)-3, Delhi dated 08.11.2024 passed for Assessment Year 2012-2013.

2. At the time of hearing, ld. Counsel for the assessee submitted that the ld. Assessing Officer has passed the order ex-parte without giving opportunities to the assessee. He also submitted that since the assessee-company has not offered any explanation to the show-cause issued to it, it is logical to infer that the assessee-company has no explanation to offer against the said show-cause notice. Even the ld. Addl./JCIT(Appeals) dismissed the appeal of the assessee on the ground that the appellant failed to provide cogent explanation despite providing multiple opportunities. Therefore, ld. Counsel for the assessee prayed for one more opportunity to substantiate his case before the ld. Assessing Officer.

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

4. We 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 provide any documentary evidences as asked for. We also find that the assessment order has been passed u/s. 143(3)/147 of the Act as the assessee remained non-compliant and failed to produce any evidence or supporting documents in support of the claim. Considering the facts and circumstances of the case, we are 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. Assessing Officer with a direction to provide one more opportunity of being heard to the assessee. At the same breath, we also hereby caution the assessee to promptly co-operate with the proceedings before the ld. Assessing Officer failing which the ld. Assessing Officer 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/-
(Rajesh Kumar)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 21st day of November, 2025

- Copies to :* (1) *SRG Trading Pvt. Limited,*
1, Crooked Lane, 3rd Floor, Room No. 319,
Esplanade, Kolkata-700069
- (2) *Income Tax Officer,*
Ward-3(3), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069
- (3) *Addl./JCIT(A)-3, 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