

**IN THE INCOME TAX APPELLATE TRIBUNAL,
KOLKATA-GAUHATI 'e-COURT', DB, KOLKATA
[Hybrid Court Hearing]**

**Before Shri Duvvuru RL Reddy, Vice-President (KZ)
&
Shri Laxmi Prasad Sahu, Accountant Member**

**I.T.A. Nos. 320, 321 & 322/GTY/2025
Assessment Years: 2011-12, 2012-13 & 2013-14
AND
I.T.A. Nos. 323 & 324/GTY/2025
Assessment Years: 2016-17 & 2017-18**

***Brahm (Alloys) Limited,.....Appellant
C/o. Subash Agarwal & Associates,
Advocates,
Siddha Gibnson,
1, Gibson Lane, Suite 213,
2nd Floor, Kolkata-700069
[PAN:AACCB4367L]***

-Vs.-

***Deputy/Assistant Commissioner of Income
Tax,.....Respondent
Circle-1, Guwahati,
Aayakar Bhawan, G.S. Road,
Christian Basti, Guwahati-781005, Assam***

Appearances by:

*Shri Subhash Agarwal, Advocate, appeared filed on behalf
of the assessee*

*Shri Santosh Kumar Karnani, Addl. CIT, appeared on
behalf of the Revenue*

Date of concluding the hearing: January 19, 2026

Date of pronouncing the order: January 22, 2026

O R D E R

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

The present appeals bearing ITA Nos. 320, 321, 322, 323 & 324/GTY/2025 are directed at the instance of assessee against the orders of ld. Commissioner of Income Tax (Appeals), Central NER, Guwahati, dated 13th August, 2025, 26th August, 2025, 14th August, 2025, 13th August, 2025, and 14th August, 2025 passed for Assessment Years 2011-12, 2012-13, 2013-14, 2016-17 & 2017-18 respectively.

2. None appeared on behalf of the assessee at the time of hearing. Therefore, we have decided to dispose of the appeals after hearing the ld. Departmental Representative and perusing the material available on record.

3. At the time of hearing, ld. Departmental Representative stated that the ld. CIT(Appeals) has passed the orders ex-parte confirming the orders of ld. Assessing Officer as the assessee failed to produce satisfactory documentary evidences in support of its claim inspite of sufficient opportunities given. He, therefore, pleaded before the Bench to confirm the orders of ld. CIT(Appeals).

4. We have perused the material available on record. A perusal of the impugned orders 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 additions made by the ld. Assessing Officer. It is also evident that the ld. CIT(Appeals) has not discussed the issues on

merits and dismissed the appeals due to non-appearance. Considering the facts and circumstances of the case, we are inclined to set aside the orders 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, we 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 in all the appeals are partly allowed for statistical purposes.

5. In the result, all the appeals of the assessee are partly allowed for statistical purposes.

Order pronounced in the open Court on 22/01/2026.

Sd/-
(Laxmi Prasad Sahu)
Accountant Member

Sd/-
(Duvvuru RL Reddy)
Vice-President

Kolkata, the 22nd day of January, 2026

*Copies to :(1) Brahm (Alloys) Limited,
C/o. Subash Agarwal & Associates,
Advocates,
Siddha Gibnson,
1, Gibson Lane, Suite 213,
2nd Floor, Kolkata-700069*

- (2) Deputy/Assistant Commissioner of Income
Tax,
Circle-1, Guwahati,
Aayakar Bhawan, G.S. Road,
Christian Basti, Guwahati-781005, Assam*
- (3) CIT(Appeals), Central NER, Guwahati;*
(4) CIT - ;
(5) The Departmental Representative;
(6) Guard File

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By order

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

Laha