

**IN THE INCOME TAX APPELLATE TRIBUNAL "A" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA Nos. 2847 & 2848/KOL/2025  
(Assessment Year:2011-12)**

**Amar Iron Udyog Pvt. Ltd.**  
C/o. Subash Agarwal &  
Associates, Advocates, Siddha  
Gibson, 1, Gibson Lane, Suite  
No.213, 2<sup>nd</sup> Floor, Kolkata-  
700069, West Bengal

**(Appellant)**

**PAN No. AACCA7898R**

**vs.**

**DCIT, CC 3(3)**  
Aaykar Bhawan, 110, Shanti  
Pally, E.M. By pass, Kolkata-  
700107, West Bengal

**(Respondent)**

**Assessee by** : Shri Siddarth Agarwal, AR  
**Revenue by** : Shri Dheeraj, DR

**Date of hearing:** 09.02.2026  
**Date of pronouncement:** 17.02.2026

**ORDER**

**Per Rajesh Kumar, AM:**

These are appeals preferred by the assessee against the orders of the Commissioner of Income-tax (Appeals), Kolkata-21, (hereinafter referred to as the "Ld. CIT(A)") even dated 10.09.2025 for the AY 2011-12.

**A.Y. 2011-12**

**2847/KOL/2025**

2. The issue raised by the assessee is against the order of Id. CIT (A) confirming the addition of ₹30 lacs as made by the Id. AO on account of share capital received by invoking the provisions of Section 68 of the Act.

3. After hearing the rival contentions and perusing the materials available on record, we find that in this case the Id. AO has made an addition in respect of share capital raised by the assessee during the year by treating the same as unexplained cash credit u/s 68 of the Act and thereby making an addition of ₹30 lacs, whereas the Id. CIT (A) while passing an appellate order wrongly extracted the facts of some different assessee dealing with the issue of Section 2(22)(e) of the Income-tax Act, 1961 and thus, confirming the addition by mentioning the amount as ₹34,64,771/-. Therefore, this appears to be case of inadvertence on the part of the Id. CIT (A) to the facts of the case as recorded by the Id. AO. Under these circumstances, we are of the view that the ends of justice will be well served if the appeal is resorted to the file of the Id. CIT (A) by re-adjudicate after affording reasonable opportunity of hearing to the assessee. Accordingly, we restore the appeal to the file of the Id. CIT (A) to decide the same on merit after hearing the assessee afresh. The appeal is allowed for statistical purposes.

**A.Y. 2011-12**

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4. The issue raised by the assessee is against the order of Id. CIT (A) confirming the order of the Id. AO wherein the addition of ₹34,64,771/- , was made u/s 2(22)(e) of the Act.
5. After hearing the rival contentions and perusing the materials available on record, we find that the appellate order has been passed by the Id. CIT (A) ex-parte when the assessee failed to respond the various opportunities allowed by the Id. CIT (A) resulting into passing an ex-parte order. Under these circumstances, we are of the view that ends of justice will be well served if the assessee is given one more

opportunity of hearing before the Id. CIT (A) to present its case. Accordingly, we restore the issue to the file of the Id. CIT (A) with a direction to decide the same after affording the assessee an opportunity of hearing. Consequently, the appeal of the assessee is allowed for statistical purposes.

6. In the result, both the appeals of the assessee are allowed for statistical purposes.

Order pronounced in the open court on 17.02.2026.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 17.02.2026

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata