

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA

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

**ITA No. 3018/KOL/2025
(Assessment Year: 2018-19)**

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| Sriguru Byapar Private Limited C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2 nd Floor, Kolkata-700069 | Vs. | ITO Ward 9(1) Kolkata P-7, Chowringhee Square, Esplanade, Chowringhee North, Bow Barracks, Kolkata, West Bengal-700069 |
| (Appellant) | | (Respondent) |
| PAN No. AAJCS0772M | | |

Assessee by : Shri Siddarth Agrawal, AR

Revenue by : Shri Sandip Sarkar, DR

Date of hearing: 24.02.2026

Date of pronouncement: 06.03.2026

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 30.11.2025 for the AY 2018-19.

2. At the outset, the Learned Counsel for the assessee submitted that the Appellate Order has been passed by the CIT(A) ex-parte dismissing the appeal of the assessee when the assessee failed to respond on the various dates allowed by the Ld. CIT(A). The Learned Counsel for the assessee submitted by referring to page no.3 of the

Appellate Order that the notices/ e-mails were delivered on the e-mail address namely ashoksamanta@gmail.com whereas the address mentioned in the Form 35 in the Memorandum of Appeal is different. Therefore, the notices/ e-mails were not received by the assessee. The Learned Counsel submitted that in the interest of justice and fair play, it would be reasonable if the appeal is restored to the file of the CIT(A), to re-adjudicate the matter afresh after affording a reasonable opportunity of hearing to the assessee. The Ld. DR did not oppose the argument of Ld. AR and fairly conceded that the order was passed by the CIT(A) without hearing the assessee.

5. After hearing the rival contentions and perusing the materials on record, we find that Ld. CIT(A) has passed the appellant order ex-parte when the assessee failed to respond to various notices issued during appellate proceedings. Therefore, the End of justice will be well-served, if the appeal is restored to the file of CIT(A). Accordingly, we restore the appeal back to the file of CIT(A) with a direction to decide the same afresh after affording reasonable opportunity of hearing to the assessee.
6. In the result, appeal of the assessee is allowed for statistical purposes.

Order pronounced on 06.03.2026.

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

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated: 06.03.2026

Deepak Prakash, P.S



Copy of the Order forwarded to:

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

BY ORDER,

Asst. Registrar
Income Tax Appellate Tribunal, Kolkata