

आयकर अपीलीय अधीकरण, न्यायपीठ – “A” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
 (समक्ष) Before श्री ऐ. टी. वर्की, न्यायीक सदस्य एवं/and श्री एम. बालगनेश, लेखा सदस्य
 [Before Shri A. T. Varkey, JM & Shri M. Balaganesh, AM]

I.T.A. No. 1483/Kol/2014
Assessment Year: 2008-09

Andhra Tamilnadu Road Lines (PAN: AAJFA8238P)	Vs.	Income-tax Officer, Wd-2(1), Midnapore
Appellant		Respondent

Date of Hearing	06.07.2017
Date of Pronouncement	20.09.2017
For the Appellant	Shri Somnath Ghosh, Advocate
For the Respondent	Shri Sallong Yaden, Addl. CIT

ORDER

Per Shri A.T.Varkey, JM

This is an appeal filed by the assessee against the order of Ld. CIT(A)-XXXVI, Kolkata dated 26.03.2014 for AY 2008-09.

2. At the outset itself, the Ld. Counsel for the assessee Shri Somnath Ghosh, advocate brought to our notice that the sole grievance of the assessee is against the action of the Ld. CIT(A) in enhancing the income of the assessee without serving notice on the assessee u/s. 251(2) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”).

3. We have gone through the impugned order and take note that the Ld. CIT(A) has reproduced the notice of enhancement u/s. 251 of the Act and has also recorded that to the said notice of enhancement there was no compliance on the part of the assessee, so he was pleased to enhance the income to Rs.17,36,752/- instead of Rs.1,38,940/- made by the AO. The only grievance of the assessee is that the notice of enhancement has not been served upon the assessee and, therefore, the assessee prays that an opportunity may be granted to the assessee to plead its case before the Ld. CIT(A). The Ld. DR does not have any objection, if the appeal is remitted back to the Ld. CIT(A) for fresh adjudication. We note that the impugned order is an ex parte order. In the interest of natural justice and fair play,

we are inclined to set aside the order of the Ld. CIT(A) and direct him to decide the appeal on merits after giving opportunity to the assessee. Needless to say, the assessee must cooperate in the appellate proceedings. We order accordingly.

4. In the result, appeal of assessee is allowed for statistical purposes.

Order is pronounced in the open court on 20.09.2017

Sd/-
(M. Balaganesh)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 20th September, 2017

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Andhra Tamilnadu Road Lines, C/o, S. N. Ghosh & Associates, Advocates, Seven Brothers Lodge, P.O. Buroshibtala, Chinsurah, Dist. Hooghly, Pin-712105.
- 2 Respondent – ITO, Ward-2(1), Midnapore .
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Sr. Pvt. Secretary