

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

**BEFORE SHRI N. V. VASUDEVAN, JM & DR. A.L.SAINI, AM**

**आयकरअपीलसं./ITA No.776/Kol/2016**

**(निर्धारणवर्ष / Assessment Year: 2008-09)**

<b>Sujali Tradelink (P) Ltd.</b> 7/1A, Grant Lane, Ganapati Tower, 3 <sup>rd</sup> Floor, Room No.310, Kolkata 0 700 012.	<b>Vs.</b>	<b>ITO, Ward-5(1), Kolkata</b> P-7, Chowringhee Square, Kolkata- 69.
<b>स्थायीलेखासं./जीआइआरसं./PAN/GIR No. :AAKCS 6637 A</b>		
<b>(APPELLANT)</b>	<b>..</b>	<b>(RESPONDENT)</b>

Appellant by : Shri Chirag Desai, Staff  
Respondent by : Shri Arindam Bhattacharjee, Addl. CIT

सुनवाईकीतारीख/ Date of Hearing : 20/11/2017

घोषणाकीतारीख/Date of Pronouncement : 29/11/2017

**आदेश / ORDER**

**Per Dr. Arjun Lal Saini, AM:**

The captioned appeal filed by the assessee, pertaining to Assessment Year 2008-09, is directed against the order passed by the Id Commissioner of Income Tax (Appeals)-2, Kolkata in Appeal No.1566/CIT(A)-2/2014-15,dated 08.02.2016, which in turn arises out of assessment order passed by the Assessing Officer u/s 263/144 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act'), dated 30.03.2014.

2. At the outset, itself the Ld.AR pointed out the impugned order is an ex parte order and therefore, the assessee could not plead his case before the Ld. CIT(A) , he prayed that the matter may be remanded back to the file of the CIT(A) for fresh adjudication. The Ld. DR did not have any objection if the matter is remitted before the Ld. CIT(A). We note that the assessment was carried out u/s 263/144 of the Act and the impugned order is an ex parte order. We do not wish to make any comments on the merits of the grounds raised by the assessee.

3. The Id. Counsel for the assessee pointed out before us that during the appellate proceedings the notice for hearing was served by Id. CIT(A) to the assessee on 05.02.2016 and Id CIT(A) passed the order on dated 08.02.2016, that is, after three days of the service of notice. The assessee was preparing the written submission which was to be submitted before the Id.CIT(A) but Id CIT(A) passed the order within three days and did not give sufficient time to submit written submission. Therefore, the Id. Counsel prayed the Bench that the matter may be remanded back to the file of the Id. CIT(A) for fresh adjudication.

4. Since, the impugned order is an ex parte order, the assessee could not plead his case before the Ld. CIT(A). Therefore, we are inclined to set aside the impugned order to the file of the Id. CIT(A). We direct the Id. CIT(A) to pass a speaking order after giving adequate opportunity to the assessee of being heard. Therefore, we allow this appeal of the assessee for statistical purposes.

5. In the result, the appeals filed by the assessee is allowed for statistical purposes.

Order pronounced in the open court on this 29/11/2017.

Sd/-

(N. V. VASUDEVAN)

न्यायिक सदस्य / JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक Dated 29/11/2017

RS,SPS

आदेशकीप्रतिलिपिअग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी/ The Appellant – Sujali Tradelink (P) Ltd.
2. प्रत्यर्थी/ The Respondent- ITO, Ward-5(1), Kolkata
3. आयकरआयुक्त(अपील) / The CIT(A), :Kolkata.
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, कोलकाता/ DR, ITAT, Kolkata
6. गार्डफाईल / Guard file.  
सत्यापितप्रति

//True Copy//

By Order

Senior Private Secretary,  
Head of Office/D.D.O,  
I.T.A.T, Kolkata Benches,  
Kolkata.