

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA

[Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member]

I.T.A. No. 1100/Kol/2016

Assessment Year: 2009-10

Tip Top Builders & Constructions Pvt. Ltd.....Appellant
C/o D J Shah & Co
Kalyan Bhavan
2, Elgin Road
Kolkata – 700 020
[PAN : AABCT 2623 E]

Income Tax Officer, Ward-4(1), Kolkata.....Respondent
P-7, Chowringhee Square
Kolkata – 700 069

Appearances by:

Shri Miraj D. Shah, AR, appeared on behalf of the assessee.

Shri S.M.S. Tauheed, Addl. CIT, DR, appearing on behalf of the Revenue.

Date of concluding the hearing : December 14th, 2017

Date of pronouncing the order : December 21st, 2017

ORDER

Per J. Sudhakar Reddy :-

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-6, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 10/03/2016, for the Assessment Year 2009-10.

2. After hearing rival contentions, we are convinced that the assessee was prevented by sufficient cause from appearing before the Id. CIT(A) on the date of hearing. The assessee filed an affidavit explaining the reasons. In my view, the appeal should be restored to the file of the Id. First Appellate Authority, for fresh adjudication in accordance with law, on the ground of natural justice.

3. The assessee is directed to appear before the Id. First Appellate Authority on 22/01/2018, take notice, and thereafter co-operate in disposal of the appeal.
4. In the result, the appeal of the appeal is for statistical purposes.

Kolkata, the 21st day of December, 2017.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 21.12.2017
{SC SPS}

Copy of the order forwarded to:

1. Tip Top Builders & Constructions Pvt. Ltd
C/o D J Shah & Co
Kalyan Bhavan
2, Elgin Road
Kolkata – 700 020

2. Income Tax Officer, Ward-4(1), Kolkata
P-7, Chowringhee Square
Kolkata – 700 069

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Senior Private Secretary
Head of Office/ D.D.O. ITAT, Kolkata Benches