

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

**[Before Sri J. Sudhakar Reddy, Accountant Member & Sri S. S. Viswanethra Ravi, Judicial Member]**

**I.T.A. No. 150/Kol/2016  
Assessment Year: 2010-11**

***The Income Tax Officer, Ward 33(1), Kolkata.....Appellant***  
***10B, Middleton Row***  
***3<sup>rd</sup> Floor***  
***Kolkata - 700 071***  
***[PAN : AAFFM 5013 Q]***

***M/s. Dalhousie Exchange..... Respondent***  
***13F, Russel Street***  
***Kolkata - 700 071***

**Appearances by:**

*None, appeared on behalf of the assessee.*

*Shri Arindam Bhattacharjee, Addl. CIT, DR appearing on behalf of the Revenue.*

Date of concluding the hearing : December 20<sup>th</sup>, 2017

Date of pronouncing the order : January 19<sup>th</sup>, 2018

**O R D E R**

**Per J. Sudhakar Reddy :-**

This appeal filed by the revenue is directed against the order of the Id. Commissioner of Income Tax (Appeals)-9, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 30/12/2015, for the Assessment Year 2010-11.

2. None appeared on behalf of the assessee despite issual of notice through the Department. Earlier also there was no compliance from the assessee. Under these circumstances, we dispose of this case *ex-parte, qua* the assessee on merits, after hearing the Id. D/R.

3. The prime contention of the revenue is that, the Id. CIT(A) had admitted additional evidence in violation of Rule 46A of the Income Tax Rules, 1962 (hereinafter 'the Rules'). It is also submitted that the Assessing Officer was not given an opportunity to express his view on the additional evidences taken on record by the Id. CIT(A).

4. Under these circumstances, we set aside the order of the Id. CIT(A), and restore this case to the file of the Assessing Officer for fresh adjudication, in accordance with law. The Assessing Officer shall give adequate opportunity to the assessee.

5. In the result, appeal of the revenue is allowed for statistical purposes.

***Kolkata, the 19<sup>th</sup> of January, 2018.***

***Sd/-***

**[S.S. Viswanethra Ravi]**  
Judicial Member

***Sd/-***

**[J. Sudhakar Reddy]**  
Accountant Member

Dated :19.01.2018  
{SC SPS}

*Copy of the order forwarded to:*

***1. The Income Tax Officer, Ward 33(1), Kolkata  
10B, Middleton Row  
3<sup>rd</sup> Floor  
Kolkata - 700 071***

***2. M/s. Dalhousie Exchange  
13F, Russel Street  
Kolkata - 700 071***

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

