

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

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 2107/Kol/2017

Assessment Year: 2012-13

Chetna Arora.....Appellant

89/238-239, Bangur Park

13th Lane

Rishra

Hooghly - 712248

[PAN : AGXPA 1978 JJ]

Income Tax Officer Ward-23(2), Hooghly..... Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Gautam Mondal, Addl. CIT, DR appearing on behalf of the Revenue.

Date of concluding the hearing : December 27th, 2017

Date of pronouncing the order : January 31st, 2018

O R D E R

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. 21/06/2017, for the Assessment Year 2012-13.

2. None appeared on behalf of the assessee despite issual of notice by RPAD. There is no petition for adjournment either. Hence, I dispose off this case *ex-parte*, *qua* the assessee, after hearing the Id. D/R.

3. Heard the Id. D/R. The Id. CIT(A) has passed an *ex-parte* order. He did not condone the delay in filing of the appeal on the ground that the assessee has not filed petition for condonation of delay. In my view, one more chance should be given to the assessee for explaining the delay in filing of the appeal before the Id. CIT(A). Hence, I restore the matter to the file of the Id. CIT(A), on the grounds of natural justice.

3.1. The assessee shall appear before the Id. CIT(A), either by himself or through his Authorised Representative, within 1 month of the receipt of this order, take notice, and thereafter co-operate in disposal of this appeal.

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

Kolkata, the 31st day of January, 2018.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated : 31.01.2018
{SC SPS}

Copy of the order forwarded to:

1. Chetna Arora
89/238-239, Bangur Park
13th Lane
Rishra
Hooghly - 712248

2. Income Tax Officer Ward-23(2), Hooghly

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

