

आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष)Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 1550/Kol/2017
Assessment Year: 2012-13

Aesthetik Engineers Pvt. Ltd. (PAN: AAHCA0167A)	Vs.	Deputy Commissioner of Income-tax, Circle-3(1), Kolkata.
Appellant		Respondent

Date of Hearing	07.11.2017
Date of Pronouncement	02.02.2018
For the Appellant	N o n e
For the Respondent	Shri Saurabh Kumar, Addl. CIT, DR

ORDER

Per Shri A.T.Varkey, JM

This is an appeal filed by the assessee against the order of Ld. CIT(A)-9, Kolkata dated 30.03.2017 for AY 2012-13.

2. At the time of hearing, We have gone through the order of CIT(A) and seen that the order passed by him is cryptic, non-speaking and also sufficient opportunity of hearing was not given to the assessee. There is no iota of merits discussed in his order. The duty of the CIT(A) is to pass a speaking order after controverting all the facts and law raised in the appeal and decide the issue with reasons after affording proper opportunity of hearing. It should be kept in mind that reason is the soul of a quasi judicial/judicial order. Since this was absent in his order, we set aside the same and remit the appeal back to his file for fresh

adjudication of the appeal with the above direction. We order accordingly. The appeal of assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 2nd February, 2018

Sd/-
(J. Sudhakar Reddy)
Accountant Member

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

Dated : 2nd February, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Aesthetik Engineers Pvt. Ltd., 9, Girish Ghosh Lane, Ghusuri, Howrah-711 107
2. Respondent – DCIT, Circle-3(1), Kolkata.
3. The CIT(A) - , Kolkata.
4. CIT Kolkata.
5. DR, ITAT, Kolkata.

/True Copy,

By order,

Sr. Pvt. Secretary