

आयकर अपीलीय अधिकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” 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. 2096/Kol/2016
Assessment Year: 2012-13

M/s. Arissan Infraprojects Pvt. Ltd. (PAN: AAECM8807C)	Vs.	Income-tax Officer, Ward-2(2),Kolkata
Appellant		Respondent

Date of Hearing	23.01.2018
Date of Pronouncement	14.02.2018
For the Appellant	N o n e
For the Respondent	Shri A. K. Tiwari, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

The appeal filed by the assessee is against the order of Ld. CIT(A)-1, Kolkata dated 05.08.2016 for AY 2012-13.

2. At the outset itself, it is noted that the main grievance of the assessee as per ground no. 2 is against the action of Ld. CIT(A) in dismissing the appeal ex parte for non appearance of the Ld. AR of the assessee. We note that the impugned order is an ex parte order without going into merits of the case. The assessee cannot be penalized for the non appearance of the Ld. AR. In the interest of justice, we are inclined to set aside the order of the Ld. CIT(A) and remand the matter back to the file of the Ld. CIT(A) with a direction to

adjudicate the issues on merits by passing a speaking order after giving opportunity of being heard to the assessee.

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

Order is pronounced in the open court on 14.02.2018

Sd/-
(J. Sudhakar Reddy)
Accountant Member

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

Dated : 14th February, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Arissan Infraprojects Pvt. Ltd. Plot No. DN-23, 5th floor, Sector-V, Saltlake City, Kolkata-91.
- 2 Respondent – ITO, Ward-2(2), Kolkata.
3. The CIT(A) Kolkata
4. CIT Kolkata
5. DR, ITAT, Kolkata.

/True Copy,

By order,

Sr. Pvt. Secretary