

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

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 1770/Kol/2017

Assessment Year: 2012-13

Sri Arnab Banerjee.....Appellant
85/F, Raipur Road
Regent Estate
Kolkata - 700 092
[PAN : AQBPB 5143 Q]

ACIT Circle-58, Kolkata..... Respondent
169, AJC Bose Road
Kolkata - 700 014

Appearances by:

Shri Soumitra Choudhury, Advocate, appeared on behalf of the assessee.
Shri Saurabh Kumar, Addl. CIT, DR appearing on behalf of the Revenue.

Date of concluding the hearing : February 5th, 2017

Date of pronouncing the order : February 14th, 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)-18, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 25/04/2017.

2. After hearing rival contentions, I find that the Id. CIT(A) has dismissed this appeal on the ground that the assessee has not signed Form No. 35 and that the grounds are not properly taken. The assessee submits that he stays abroad and now he has authorised his father Shri Arun Kanti Banerjee, the general power of attorney to sign the appeals on his behalf.

3. As the Id. CIT(A), has not issue a defect memo, before dismissing the appeal, I set aside the appeal to the file of the Id. CIT(A) with a direction that defect memo be issued to the assessee for rectification of defects and thereafter dispose off the case, in accordance with law.

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

Kolkata, the 14th day of February, 2018.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated :14.02.2018
{SC SPS}

Copy of the order forwarded to:

1. Sri Arnab Banerjee
85/F, Raipur Road
Regent Estate
Kolkata - 700 092

2. ACIT Circle-58, Kolkata
169, AJC Bose Road
Kolkata - 700 014

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