

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA**  
 (समक्ष) Before श्री ए. टी. वर्की, न्यायीक सदस्य एवं/and श्री एम.बालागणेश, लेखा सदस्य)  
 [Before Shri A. T. Varkey, JM & Shri M.Balaganesh, AM]

**I.T.A. No. 28/Kol/2017**  
**Assessment Year: 2012-13**

Greenfield Vyapaar (P) Ltd. (PAN:AABCG0830G)	Vs.	Income-tax Officer, Wd-6(3), Kolkata
Appellant		Respondent

Date of Hearing	21.02.2018
Date of Pronouncement	28.02.2018
For the Appellant	Shri R. K. Tripathi, AR
For the Respondent	Shri Sallong Yaden, Addl. CIT

**ORDER**

**Per Shri A.T.Varkey, JM**

The appeal filed by the assessee is against the order of Ld. CIT(A)-2, Kolkata dated 03.10.2016 for AY 2012-13 raising various grounds. At the outset, the Ld. AR drew our attention to the first ground of appeal which is as under:

*“1. That under the facts and in the circumstances of the case, the Ld. CIT(A) erred in passing order ex parte.”*

2. Ld. Counsel for the assessee submitted that the impugned order passed by the Ld. CIT(A) is an ex parte order and has been passed without going into the merit of the case at all. Hence, he prayed before the Bench to set aside the order of the Ld. CIT(A) and restore the matter back to his file for passing a reasoned and speaking order. On the other hand, the Ld. DR relied on the order of Ld. CIT(A)

3. We have heard rival submissions and gone through the order of Ld. CIT(A). We find that the Ld. CIT(A) has passed a very cryptic, non-speaking and ex parte order. Therefore, we set aside the ex parte order of the Ld. CIT(A) and restore the matter to his file to

adjudicate the matter afresh and pass a speaking order after affording reasonable opportunity of being heard to the assessee in accordance to law. We also direct the assessee to appear before the Ld. CIT(A) diligently and participate in the appellate proceedings and pursue the appeal in accordance to law. The appeal of assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 28.02.2018

Sd/-

(M. Balaganesh)  
Accountant Member

Sd/-

(Aby. T. Varkey)  
Judicial Member

Dated : 28th February, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Greenfield Vyapaar Pvt. Ltd., 18, Ravindra Sarani, 9<sup>th</sup> floor, Kolkata-700 001.
2. Respondent – ITO, Ward-6(3), Kolkata.
3. The CIT(A) Kolkata.
4. CIT Kolkata
5. DR, ITAT, Kolkata.

/True Copy,

By order,

Sr. Pvt. Secretary