

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA
 (समक्ष) Before श्री ऐ. 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. 2332/Kol/2016
Assessment Year: 2011-12

R. D. Enterprises Pvt. Ltd. (PAN: AABCR2057E)	Vs.	Income-tax Officer, Ward-1(3), Kolkata.
Appellant		Respondent

Date of Hearing	19.02.2018
Date of Pronouncement	21.03.2018
For the Appellant	Shri Anil Kochar, Advocate
For the Respondent	Shri Arindam Bhattacharjee, Addl. CIT

ORDER

Per Shri A.T.Varkey, JM

The appeal filed by the assessee is against the order of Ld. CIT(A)-1, Kolkata dated 31.10.2016 for AY 2011-12.

2. The assessee has raised as many as 6 grounds of appeal all are against the ex parte and non-speaking order of Ld. CIT(A).

3. At the time of hearing, Ld. Counsel for the assessee submitted that the impugned order passed by the Ld. CIT(A) is an ex parte and non speaking order without affording proper opportunity of hearing to the assessee. He also submitted that adjournment application posted on 27.10.2016 and the same was received by the Ld. CIT(A) on 28.10.2016 and the impugned order passed by the Ld. CIT(A) on 31.10.2016. Hence, he urged before the Bench to set aside this order of Ld. CIT(A) to pass a reasoned and speaking order after affording reasonable opportunity of being heard to the assessee. Ld. DR relied on the order of the 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 very hastily. Therefore, we set aside the ex parte order of the ld. CIT(A) and restore the matter 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 21.03.2018

Sd/-
(Dr. A. L. Saini)
Accountant Member

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

Dated : 21st March, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. R. D. Enterprises Pvt. Ltd., C/o S. L. Kochar, Advocate, 86, Canning Street, Kolkata.
2. Respondent – ITO, Ward-1(3), Kolkata.
3. The CIT(A) Kolkata.
4. CIT Kolkata
5. DR, ITAT, Kolkata.

/True Copy,

By order,

Sr. Pvt. Secretary