

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

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 2341/Kol/2017

Assessment Year: 2012-13

M/s. Ganza Samabay Krishi Unnayan Samity Ltd.....Appellant
C/o. Partha Sarathi Gupta
100, Bank Lane
P.O. Krishnanagar
Dist.-Nadia
Pin- 741101
[PAN : AAAAG 5290 M]

Income Tax Officer, Ward-41(4), Nadia.....Respondent
Ananta Hari Mitra Road
P.O. Krishnagar
Nadia
Pin - 741101

Appearances by:

Shri P.S. Gupta, Advocate, appeared on behalf of the assessee.

Shri Robin Choudhury, Addl. CIT, DR appearing on behalf of the Revenue.

Date of concluding the hearing : February 7th, 2018

Date of pronouncing the order : March 16th, 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)-12, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 28/06/2017.

2. In this case, I find that the Id. First Appellate Authority, has passed an *ex-parte* order. The assessee has demonstrated before me that it was prevented by sufficient cause from appearing before the Id. CIT(A) on the date of hearing.

3. Hence, I restore this appeal to the file of the Id. First Appellate Authority for fresh adjudication on the grounds of natural justice. The assessee is directed to appear before the Id. First Appellate Authority, within one month of the receipt of this order, take notice and thereafter co-operate in the disposal of the appeal.

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

Kolkata, the 16th day of March, 2018.

Sd/-

[J. Sudhakar Reddy]
Accountant Member

Dated : 16.03.2018

{SC SPS}

Copy of the order forwarded to:

1. M/s. Ganza Samabay Krishi Unnayan Samity Ltd
C/o. Partha Sarathi Gupta
100, Bank Lane
P.O. Krishnanagar
Dist.-Nadia
Pin- 741101

2. Income Tax Officer, Ward-41(4), Nadia
Ananta Hari Mitra Road
P.O. Krishnagar
Nadia
Pin - 741101

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

