

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

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 2526/KOL/2017
Assessment Year: 2010-11

M/s. Redstrip Merchants (P) Ltd.....Appellant
C/o, Kapoor Mehrotra & Associates,
23, Ganesh Chandra Avenue, 3rd Floor,
Kolkata - 700 013
[PAN : AABCR 3447 E]

Income Tax Officer, Ward 9(3), Kolkata.....Respondent
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata - 700 069

Appearances by:

Shri Rajeeva Kumar, Advocate appeared on behalf of the Assessee.
Shri Piyush Mukherjee, Addl. CIT appearing on behalf of the Revenue.

Date of concluding the hearing : March 12th, 2018

Date of pronouncing the order : April 13th, 2018

ORDER

Per J. Sudhakar Reddy :-

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-3, Kolkata (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt.12/06/2013, for the Assessment Year 2010-11.

2. After hearing rival contentions, I find that the Assessing Officer as well as the Id. CIT(A) have passed *ex-parte* orders. The assessee appeared before me through his Counsel and convinced me that he was prevented by sufficient cause from appearing before the revenue authorities.

3. In view of the above discussion, I set aside the assessment to the file of the Assessing Officer for fresh adjudication in accordance with law, on the ground of natural justice. The assessee shall appear before the Assessing Officer within one month of receipt of this order, take notice and thereafter cooperate in disposal of this appeal.

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

Kolkata, the 13th day of April, 2018.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 13 .04.2018
{SC SPS}

Copy of the order forwarded to:

1. M/s. Redstrip Merchants Pvt. Ltd.
C/o Kapoor Mehrotra & Associates
23, Ganesh Chandra Avenue, 3rd floor
Kolkata – 700 013

2. Income Tax Officer, Ward 9(3), Kolkata
Aayakar Bhawan
P-7, Chowringhee Square
Kolkata – 700 069

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