

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA  
[Before Sri J. Sudhakar Reddy, Accountant Member]**

**I.T.A. No. 34/Kol/2018**  
Assessment Year: 2012-13

**Shree Niketan Promoters Pvt. Ltd.....Appellant**  
**14/3, Chhatawala Lane**  
**2<sup>nd</sup> Floor**  
**Kolkata - 700 012**  
**[PAN : AAEC5 4691 Q]**

**DCIT, Circle-1(2), Kolkata.....Respondent**  
**Aaykar Bhawan**  
**P-7, Chowringhee Square**  
**Kolkata - 700 069**

**Appearances by:**

*Shri Manish Tiwari, FCA, appeared on behalf of the assessee.*

*Shri Sallong Yaden, Addl. CIT, appearing on behalf of the Revenue.*

Date of concluding the hearing : March 26<sup>th</sup>, 2018

Date of pronouncing the order : April 13<sup>th</sup>, 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)-1, Kolkata (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 17/11/2017, for the Assessment Year 2012-13.

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 co-operate in disposal of this appeal.

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

***Kolkata, the 13<sup>th</sup> day of April, 2018.***

***Sd/-***

**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 13.04.2018  
{SC SPS}

*Copy of the order forwarded to:*

**1. Shree Niketan Promoters Pvt. Ltd**  
**14/3, Chhatawala Lane**  
**2<sup>nd</sup> Floor**  
**Kolkata - 700 012**

**2. DCIT, Circle-1(2), Kolkata**  
**Aaykar 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

