

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

[Before Hon'ble Shri Waseem Ahmed, AM & Shri S.S.Viswanethra Ravi, JM]

ITA No.504/Kol/2017
Assessment Year : 2013-14

M/s Singhanian Merlin Estate
Kolkata
(PAN: ABNFS 8932 M)
(Appellant)

-versus-

A.C.I.T., Circle-31,
Kolkata

(Respondent)

For the Appellant: Shri R.Jain, FCA

For the Respondent: Shri Arindam Bhattacharjee, Addl. CIT

Date of Hearing : 04.04.2018.

Date of Pronouncement : 20.04.2018.

ORDER

PER S.S.VISWANETHRA RAVI, JM

Being aggrieved by the order dated 29.01.2016 passed by the Commissioner of Income Tax (Appeals)-9, Kolkata for A.Y.2013-14 the instant appeal has been filed by the assessee before us.

2. We have heard both the counsels appearing for both the parties. We have perused the documents filed before us and have gone through the order passed by CIT(A). It appears from the said order that notice u/s 250 of the Income Tax Act, 1961 (Act) was issued on 21.07.2016 fixing the date of hearing on 17.08.2016 upon the assessee. On 16.08.2016 the assessee filed an adjournment letter and the same was adjourned to 30.08.2016. On the said date the assessee again filed an adjournment letter and the case was re-fixed for hearing on 29.09.2016. on 29.09.2016 nobody appeared on behalf of the assessee neither any written reply from the assessee was received. It is also visible from the impugned order that none appeared on behalf of the assessee or on behalf of the revenue before CIT(A) while disposing of the appeal.

3. On perusal of the order of CIT(A) we find that the Id. CIT(A) confirmed the action of the AO without mentioning any reason for confirming the same on merit.

The provision of section 250(6) of the Act requires the Commissioner of Income Tax (Appeal) to dispose of the appeal in writing with reasoning. We find from the impugned order that the Id. CIT(A) has confirmed the order of the AO without stating the reason on merit. We also find that in the interest of justice and fair play that the CIT(A) should have given opportunity to the assessee to appear before him to explain the issues raised before him. In that view of the matter we are inclined to remit the matter back to the file of CIT(A) with the direction to decide the issue raised by the assessee on merit after giving reasonable and proper opportunity of being heard to the assessee. It is needless to mention that the assessee should cooperate in the appellate proceedings as and when called by the Id. CIT(A).

4. No order need to be passed in respect of the adjournment application preferred before us on behalf of the assessee. In the result this ground of appeal stands allowed for statistical purposes.

5. In the result the appeal by the assessee stands allowed for statistical purposes.

Order pronounced in the Court on 20.04.2018.

Sd/-
[Waseem Ahmed]
Accountant Member

Sd/-
[S.S.Viswanethera Ravi]
Judicial Member

Dated : 20.04.2018.

[RG Sr.PS]

Copy of the order forwarded to:

- 1.M/s Singhania Merlin Estate,, “Merlin Oxford” 22, Prince Anwar Shah Rod, 2nd Floor, Kolkata-700033.
- 2 A.C.I.T., Circle-31, Kolata.
3. C.I.T.(A)- 9, Kolkata 4. C.I.T-11, Kolkata
5. CIT(DR), Kolkata Benches, Kolkata.

True Copy

By order,

Senior Private Secretary
Head of Office/D.D.O, ITAT Kolkata Benches

