

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

[Before Hon'ble Shri J.Sudhakar Reddy, AM & Shri A.T.Varkey, JM]

ITA Nos.773 & 774/Kol/2016

Assessment Year : **2012-13**

M/s Vrishah Services (P)Ltd.

-versus-

I.T.O., Ward-59(1),

Kolkata

Kolkata

(PAN: CALR 02792 G)

(Appellant)

(Respondent)

For the Appellant: Shri Manoj Kataruka, Advocate

For the Respondent: Shri Saurabh Kumar, Addl. CIT, Sr.DR

Date of Hearing : 18.04.2018.

Date of Pronouncement : 24.04.2018.

ORDER

PER J.SUDHAKAR REDDY, AM:

These appeals are filed by the assessee directed against two separate orders of the Commissioner of Income Tax-(A)-24, Kolkata relating to A.Y. 2012-13.

2. After hearing the rival submissions, we find that the First Appellate Authority has passed an ex parte order, after rejecting the request for adjournment made by the assessee.

3. Both the appeals are set aside to the file of the First Appellate Authority for fresh adjudication in accordance with law, after giving the assessee adequate opportunity, as in our view, there is violation of principles of natural justice. The assessee shall appear before the Id. CIT(A) within one month of the receipt of this order and take notice and thereby cooperate in disposing of the appeal.

4. In the result both the appeals are allowed for statistical purposes.

Order pronounced in the Court on 24.04.2018.

Sd/-

[A.T.Varkey]

Judicial Member

Sd/-

[J.Sudhakar Reddy]

Accountant Member

Dated : 24.04.2018.

[RG Sr.PS]

Copy of the order forwarded to:

- 1.M/s Vrishah Services Pvt. Ltd., C/o Manoj Kataruka (Advocate), P-599, Keyatalla Road, Kolkata-700029.
2. I.T.O., Ward-59 (1), Kolkata.
3. C.I.T.(A)- 24, Kolkata 4. C.I.T-(TDS), Kolkata
5. CIT(DR), Kolkata Benches, Kolkata.

True Copy

By order,

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