

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH : KOLKATA

[Before Hon'ble Shri M.Balaganesh, AM & Hon'ble Shri S.S.Viswanethra Ravi, JM]

I.T.A No. 1466/Kol/2017

Assessment Year : 2012-13

S.R. Nirman Pvt. LTd.

-vs-

DCIT, Circle-13(2), Kolkata

[PAN: AAICS 5402 R]

(Appellant)

(Respondent)

For the Appellant : Shri Sumit Khanna, Staff

For the Respondent : Shri S. Mukherjee, Addl. CIT

Date of Hearing : 06.08.2018

Date of Pronouncement : 06.08.2018

ORDER

Per M.Balaganesh, AM

1. This appeal by the assessee arises out of the order of the Learned Commissioner of Income Tax(Appeals)-5, Kolkata [in short the Ld CIT(A)] in Appeal No.243/CIT(A)-5/Kol/Cir-13(2)/15-16 dated 30.03.2017 against the order passed by the DCIT, Circle-13(2), Kolkata [in short the Ld AO] under section 143(3) of the Income Tax Act, 1961 (in short "the Act") dated 25.03.2015 for the Assessment Year 2012-13.

2. The assessee has raised several grounds. The preliminary ground raised therein is regarding violation of principles of natural justice in as much as the notice of hearing was not received by the assessee from the Ld. CIT(A). We find that the Ld. CIT(A) had noted in his appellate order that notice of hearing dated 12.07.2016 was duly served on the assessee and adjournment was sought for on 22.08.2016. Thereafter, nobody appeared on behalf of the assessee before the Ld. CIT(A). The Ld. CIT(A) further stated that subsequent notices of hearing could not be served on the assessee. Accordingly, the Ld. CIT(A) proceeded to dispose off the appeal ex-parte against the assessee. We have

