

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC", KOLKATA**

BEFORE SH. P.M.JAGTAP, ACCOUNTANT MEMBER

**ITA No.849/KOL/2018
[Assessment Year: 2013-14]**

| | | |
|--------------------------------------------------------------------------------------------------------------|-----------------------------|----------------------------------------------------------------------------------------------|
| M/s. Bliss Developers, 19, Brajo Dulal Street, 1 st Floor, Kolkata-700006 PAN-AALFB0930D | vs | ITO, Ward-40(4), 3, Government Place (W), 2 nd Floor, Kolkata-700001. |
| (Appellant) | | (Respondent) |
| Appellant by | Sh. Rajeeva Kumar, Advocate | |
| Respondent by | Sh. S.M.Tauheed, Addl. CIT | |
| Date of Hearing | 23.07.2018 | |
| Date of Pronouncement | 21.08.2018 | |

ORDER

PER P.M.JAGTAP, ACCOUNTANT MEMBER

This appeal filed by the assessee is directed against the order of Ld. CIT(A)-12, Kolkata dated 01.03.2018 passed ex-parte whereby he dismissed the appeal of the assessee.

2. The assessee in the present case is a partnership firm. The return of the income for the year under consideration was originally filed by it on 04.03.2014 declaring a total income of Rs.19,78,324/-. Thereafter, a revised return was filed by the assessee on 11.03.2014 declaring its total income at NIL. Since the original return was filed by the assessee belatedly u/s 139(4) of the Income Tax Act, 1961 (in short "Act"), the revised return filed by the assessee was treated by the AO as invalid and the assessment was completed by him on a total income of Rs.19,78,324/- as declared by the assessee in the return of income originally filed vide an order dated 13.03.2016 passed u/s 143(3) of the Act.

3. Against the order passed by AO u/s 143(3) of the Act, an appeal was preferred by the assessee before Ld.CIT(A) and since there was no compliance on the part of the assessee to the notices issued by him fixing the said appeal for

hearing from time to time, the ld.CIT(A) dismissed the appeal of the assessee vide his impugned order passed ex-parte. Aggrieved by the same, the assessee has preferred this appeal before the Tribunal.

4. I have heard the arguments of both the sides and perused the relevant material available on record. In support of the preliminary issue raised in Ground No.1 challenging the impugned order passed by Ld.CIT(A) ex-parte, the Ld. Counsel for the assessee has submitted that there was a change in the address of the assessee during the relevant period and the notices sent by Ld.CIT(A) to the old address could not be received by the assessee. He has contended that such non-receipt of the notices resulted into non-appearance of the assessee before Ld.CIT(A) when its appeal was fixed for hearing from time to time. Keeping in view this submission made by the Ld. Counsel for the assessee, I am satisfied that there was a sufficient cause for the non-appearance of the assessee before Ld.CIT(A) when its appeal was fixed for hearing from time to time. I therefore, set aside the impugned order passed by Ld. CIT(A) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit after giving one more opportunity of being heard to the assessee. As undertaken by Ld. Counsel for the assessee, the assessee shall make due compliance before Ld.CIT(A) and shall extend all the possible co-operations in order to enable Ld.CIT(A) to dispose of the appeal expeditiously.

5. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on 21.08.2018.

**Sd/-
(P.M.JAGTAP)
ACCOUNTANT MEMBER**

*Date:- 21.08.2018
*Amit Kumar**

Copy forwarded to:

1. Appellant- M/s. Bliss Developers, 19, Brajo Dulal Street, 1st Floor, Kolkata-700006
2. Respondent-ITO, Ward-40(4), 3, Government Place (W), 2nd Floor, Kolkata-700001.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata Bench
5. DR: ITAT-Kolkata

Sr.P.S./H.O.O
ITAT, KOLKATA