

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. 2099/Kol/2017

Assessment Year : 2010-11

Narayani Steels Pvt. Ltd.
[PAN: AAACN 8563 G]
(Appellant)

-vs- ACIT, Circle-3, Kolkata
(Respondent)

For the Appellant : Shri M. Tiwari, AR

For the Respondent : Shri A. Bhattacharjee, Addl. CIT

Date of Hearing : 09.08.2018

Date of Pronouncement : 24.08.2018

ORDER

Per M.Balaganesh, AM

1. This appeal by the assessee arises out of the order of the Learned Commissioner of Income Tax(Appeals)-1, Kolkata [in short the Id CIT(A)] in Appeal No. 368/CIT(A)/Circle-3(1)/2013-14 dated 21.06.2017 against the order passed by the DCIT, Circle-3, Kolkata [in short the Id AO] under section 143(3) of the Income Tax Act, 1961 (in short “the Act”) dated 20.03.2013 for the Assessment Year 2010-11.

2. Though the assessee has raised several grounds of appeal, we find that the assessee had raised preliminary ground on the issue of ex parte order passed by the Id. CIT(A) without issuing notice to the assessee.

3. The brief facts of this issue is that the assessee had filed written submissions on 22.03.2016, being one of the dates of hearing before the Id. CIT(A). Thereafter though

the hearings were stated to have been held on 06.05.2016 and 09.06.2017 as per the order of the ld. CIT(A), the ld. AR pleaded that no such notices were received by the assessee. We find in any case, the ld. CIT(A) had only passed an ex parte order dismissing the appeal of the assessee and ignoring the written submissions of the assessee. In view of this, we deem it fit and appropriate, in the interest of justice and fair play, to set aside this appeal to the file of the ld. CIT(A) for disposing the appeal afresh in accordance with law on or before on 31.01.2019. Needless to mention that the assessee be given reasonable opportunity of being heard. The assessee is also directed to co-operate with the expeditious disposal of this appeal by the ld. CIT(A) and not to take any adjournment except due to bona fide or exceptional circumstances. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the Court on 24 .08.2018

Sd/-

[S.S. Viswanethra Ravi]
Judicial Member

Sd/-

[M.Balaganesh]
Accountant Member

Dated : 24.08.2018

SB, Sr. PS

Copy of the order forwarded to:

1. Narayani Steels Pvt. Ltd. 23A, N.S. Road, 7th Floor, Room No. 31, Kolkata-700001.
2. ACIT, Circle-3, Kolkata, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
- 3..C.I.T(A).- 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

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

