

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

Before **Shri P.M.Jagtap, Accountant Member** and  
**Shri S.S.Godara, Judicial Member**

**ITA No.1744/Kol/2017**  
Assessment Year:2012-13

M/s R. Piyarelalliron & Steel (P) Ltd., 12, Govt. Place (E), Kolkata-69 [PAN No. AADCR 0294 D]	बनाम/ V/s.	DCIT, Circle-3(1), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri A. Sharma, FCA
प्रत्यर्थी की ओर से/By Respondent	Shri A. Bhattacharjee, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	26-07-2018
घोषणा की तारीख/Date of Pronouncement	29-08-2018

**आदेश /O R D E R**

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 arises from the Commissioner of Income Tax (Appeals)-1, Kolkata's order dated 23.05.2017, passed in case No.858/CIT(A)-1/Circle-3(1)/2015-16, upholding Assessing Officer's action disallowing / adding an amount of ₹13,05,901/- relevant to the expenditure related to service tax for financial year 2009-10 as well as u/s 14A r.w. Rule 8D disallowance of ₹1,19,540/- made in assessment order dated 28.03.2015, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'

Heard both the parties. Case file perused.

2. It emerges at the outset that the CIT(A)'s order under challenge has been passed ex parte against the assessee without adjudicating merits of the two issues

hereinabove in light of section 250(6) of the Act. The lower appellate order has neither framed points of determination nor has it made any detailed adjudication *qua* the assessee's twin grievance. We sought to know the reason of assessee's non-appearance during the course CIT(A)'s hearings fixed for 26.08.2016, 19.09.2016 and 12.05.2017. Learned counsel informs us that assessee had never received the said former two notice(s) of hearing. Coming to the last opportunity in May, 2017 he pleads that the said notice came much after the schedule dated in question. All these averments have gone unrebutted from the Revenue side. More particularly the fact that assessee had not been actually served earlier two notices of hearings in the course of lower appellate proceedings. We therefore restore the instant appeal back to the CIT(A) for afresh adjudication on merits after affording three effective opportunities of hearing to the assessee.

3. This assessee's appeal is accepted for statistical purposes.

Order pronounced in open court on 29/08/2018

Sd/-  
(लेखा सदस्य)  
(P.M.Jagtap)  
Accountant Member

Sd/-  
(न्यायिक सदस्य)  
(S.S.Godara)  
Judicial Member

\*Dkp-Sr.PS

दिनांक:- 29/08/2018 कोलकाता / Kolkata

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-M/sR. Piyarelalliron & Steel (P) Ltd.12, Govt. Place(E) Kol-69
2. प्रत्यर्थी/Respondent-DCIT, Cir-3(1),Aayakar Bhawan,P-7,Chowringhee Sq. Kol-69
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary,  
Head of Office/DDO  
आयकर अपीलीय अधिकरण,  
कोलकाता