

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

Before: **Shri P.M Jagtap, Accountant Member** and
Shri S.S. Viswanethra Ravi, Judicial Member

I.T.A No. 1782/Kol/2017 A.Y: 2009-10

M/s. Ori Plast Ltd
PAN: AAACO-3368A
[Appellant]

Vs.

J.C.I.T, Range-6, Kolkata
[Respondent]

For the Appellant
For the Respondent

: Shri Ravi Tulsian, FCA, Id.AR
: Shri A. Bhattacharya, Addl.CIT, Id.Sr.DR

Date of hearing : 30-07-2018
Date of pronouncement : 29-08-2018

ORDER

Shri S.S. Viswanethra Ravi, JM:

This appeal by the Assessee is directed against the order of the Commissioner of Income Tax (Appeals), 2, Kolkata dt. 04-05-2017 for the A.Y 2009-10, where he confirmed the additions made by the AO ex parte.

2. After hearing both the parties, we find that the CIT-A issued notices on the following dates:-

Dt. of Notice	Dt. of Hearing	Remarks
30.03.2016	27.04.2016	The A/R asked for adjournment and case was adjourned for 19.05.16
	19.05.2016	As per record non-appeared nor any adjournment was filed/available on record.
09.05.2016	15.07.2016	As per record non-appeared nor any adjournment was filed/available on record.
20.07.2016	03.08.2016	As per record non-appeared nor any adjournment was filed/available on record.
06.03.2017	10.04.2017	The A/R asked for adjournment and case was adjourned for 02.05.2017
	02.05.2017	As per record non-appeared nor any adjournment was filed/available on record.

3. On perusal of above, we find that the CIT-A issued notices for hearing on 27-04-2016, 19-05-2016, 15.07.2016, 03.08.2016, 10.04.2017 & 02.05.2017. However, the assessee sought

adjournments time to time. Finally on 04-05-2017 he passed order ex parte without considering the written submissions filed by assessee before him. In such circumstances, taking into consideration the facts of the case, submissions of the Id.AR and in the interest of justice, we deem it fit and proper to remand the matter to the file of the CIT-A for his adjudication and to pass a fresh order as per law, after giving the assessee adequate opportunity of hearing. The assessee is at liberty to file necessary evidences/explanation, if any. Grounds raised by the assessee are allowed for statistical purpose.

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

Order pronounced in the open court on 29-08-2018

Sd/-
P.M Jagtap
Accountant Member

Dated : 29-08-2018

Sd/-
S.S. Viswanethra Ravi
Judicial Member

PP(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant/Assessee: M/s. Ori Plast Ltd.
43A Model House, 3rd Floor, 40 Strand Road, Kolkata-1.
2. Respondent/Revenue : Joint Commissioner of Income Tax,
Range-6, Aaykar Bhawan, P-7 Chowringhee Square, Kolkata-69.
3. The CIT(A), 2 Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy, By order,

Sr.PS/H.O.O
ITAT Kolkata