

## IN THE INCOME TAX APPELLATE TRIBUNAL, BENCH 'D' KOLKATA

[Before Hon'ble Shri J.Sudhakar Reddy, AM &amp; Shri A.T.Varkey, JM]

**ITA No.1807/Kol/2017**  
Assessment Year : **2007-08**

Veea Fiscal Services Pvt. Ltd.  
Kolkata  
(PAN: AAACV9117G)  
(Appellant)

-versus-

D.C.I.T., Circle-11,  
Kolkata

(Respondent)

For the Appellant: None

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

Date of Hearing : 02.08.2018.

Date of Pronouncement : 30.08.2018.

**ORDER**

**PER J.SUDHAKAR REDDY, AM:**

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax-(A)-4, Kolkata dated 31.05.2017 passed u/s 250 of the Income Tax Act, 1961 (the 'Act ') relating to A.Y. 2007-08.

2. After hearing rival contentions, we find that the assessee was prevented by sufficient cause from appearing before the Id. CIT(A) on the date of hearing. The Id. CIT(A) has not disposed off the case on merits as required by law. Hence we restore the matter to the file of CIT(A) for fresh adjudication in accordance with law, after giving the assessee adequate opportunity of being heard.

3. In the result this appeal of the assessee is allowed for statistical purpose.

**Order pronounced in the Court on 30.08.2018.**

**Sd/-**

[A.T.Varkey]  
Judicial Member

**Sd/-**

[ J.Sudhakar Reddy ]  
Accountant Member

Dated : 30.08.2018.  
[RG Sr.PS]

Copy of the order forwarded to:

1. Veea Fiscal Services Private Limited, 8, Ganesh Chandra Avenue, Kolkata-700013.
2. D.C.I.T., Circle-11, Kolkata.
3. C.I.T.(A)- 4, Kolkata      4. C.I.T-4, Kolkata
5. CIT(DR), Kolkata Benches, Kolkata.

True Copy

By order,

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