

observed that none attended on behalf of the assessee on the last date of hearing nor any adjournment petition was filed. Accordingly, he proceeded to dismiss the appeal of the assessee ex parte without adjudicating the issue on merits. Aggrieved the assessee is in appeal before us.

3. We have heard the rival submissions. The Id. AR placed on record an affidavit signed by the Id. AR of the assessee company affirming that on 26.02.2016 i.e. the last date of hearing before the Id. CIT(A), he fell sick and accordingly could not appear before the Id. CIT(A) to represent the case on behalf of the assessee. In this circumstance, we deem it fit and appropriate to remand this appeal to the file of Id. CIT(A) for giving a factual finding on the issue on merits after giving three effective opportunities to the assessee of being heard. The Id. CIT(A) is directed to complete the appeal on or before 28.02.2019. The assessee is directed to co-operate with the Id. CIT(A) for expeditious disposal of the pending appeal and not to take adjournment except due to exceptional or unavoidable circumstances. Since the appeal is set aside to the file of the Id. CIT(A) on preliminary ground, no decision is hereby given on other grounds raised by the assessee.

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

Order pronounced in the Court on 05.09.2018

Sd/-

[S.S. Godara]
Judicial Member

Sd/-

[M.Balaganesh]
Accountant Member

Dated : 05.09.2018
SB, Sr. PS

Copy of the order forwarded to:

1. M/s Balgopal Distributors Pvt. Ltd., 235/2A, A.J.C. Bose Road, Kolkata-700020.
2. ITO, Ward-1(2), 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