

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

Before: **Shri J. Sudhakar Reddy, Accountant Member** and
Shri S.S. Viswanethra Ravi, Judicial Member

I.T.A No. 750/Kol/2018

A.Y: 2014-15

**M/s. Softa Geotechnical
Private Limited.**

PAN:AARCS 3689M

[Appellant]

Vs.

ACIT, Cir-14(2),Kolkata

[Respondent]

For the Appellant

: Shri K.M Roy, FCA, Id.AR

For the Respondent

: Shri S. Dasgupta, Addl.CIT, Id.Sr.DR

Date of hearing : 14-06-2018

Date of pronouncement : 07-09-2018

ORDER

Shri S.S. Viswanethra Ravi, JM:

This appeal by the Assessee is directed against the order of the Commissioner of Income Tax (Appeals),15, Kolkata dt. 03-01-2018 for the A.Y 2014-15, wherein he confirmed the additions made by AO ex parte.

2. After hearing both the parties, we find that the only issue is to be decided as to whether the CIT-A is justified in dismissing the appeal of assessee ex parte. We find that the CIT-A fixed the date of hearing on 23-10-2017 and intimated the same by issuing notice u/s. 250 of the Act dt. 31-08-2017. The assessee filed adjournment and as such the hearing of appeal was adjourned to 6-12-2017. On 6-12-2017, the A/R of assessee attended and filed power of attorney and requested for adjournment and again the case adjourned to 14-12-2017, on which the date, according to CIT-A, no one appeared representing assessee and confirmed the addition(s) made by AO in the absence of assessee ex parte. On perusal of grounds of appeal filed before the CIT-A, in our opinion, assistance of assessee is required to substantiate its claim before the CIT-A. Therefore, taking

into consideration the submissions of the Id.AR, facts of the case and in the interest of justice, we deem it fit and proper to remand the matter to the file of CIT-A for his consideration. The assessee is at liberty to file requisite explanation/evidences, if any, to substantiate its claim. The assessee is directed to cooperate with the CIT-A for speedy disposal of the case. Grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 07-09-2018

Sd/-
J. Sudhakar Reddy
Accountant Member

Sd/-
S.S. Viswanethra Ravi
Judicial Member

Dated : 07-09-2018

PP(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant/Assessee : M/s. Softa Geotechnical Private Limited, 57/4 Jessore Road, Barsat, Kolkata-124.
2. Respondent/Revenue : Assistant Commissioner of Income Tax, Circle 14(2), Aaykar Bhavan Poorva, 110 Shanti Pally, Kolkata-107.
3. The CIT(A), 15 Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata
/True Copy, By order,

Senior Private Secretary
Head of Office, ITAT Kolkata