

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B-SMC", KOLKATA**

BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER

ITA No.1402/KOL/2018

[Assessment Year: 2005-06]

Neminath Commercial Pvt.Ltd., 31, Kohinoor, 105 Park Street, 6 th Floor, Kolkata-700016. PAN-AAACN8968R	vs	ITO, Ward-8(2), 7 th Floor, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
(Appellant)		(Respondent)

Appellant by	M.Satnaliwala, FCA
Respondent by	Piyush Mukherjee, Addl. CIT Sr.DR
Date of Hearing	03.10.2018
Date of Pronouncement	05.10.2018

ORDER

PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER

This appeal filed by the assessee against the order dated 03.01.2018 passed by CIT(A)-15, Kolkata for AY 2005-06.

2. After hearing rival contentions, I find that the assessee was prevented by sufficient cause from appearing before Ld.CIT(A). Ld.CIT(A) passed an ex-parte order without considering the issues on merit.

3. Hence, on the ground of natural justice, I set aside this appeal to the file of Ld.CIT(A) for fresh adjudication accordingly. The assessee is directed to appear before Ld.CIT(A) within one month of the receipt of this order and thereafter, take notice and cooperate with the Ld.CIT(A) for completion of the assessment, as per convenience of Ld. First Appellate Authority.

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

Order pronounced in the open court on 05.10.2018.

**Sd/-
(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

Date:- 05.10.2018

Amit Kumar

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1. Appellant- Neminath Commercial Pvt.Ltd., 31, Kohinoor, 105 Park Street, 6th Floor, Kolkata-700016.
2. Respondent-ITO, Ward-8(2), 7th Floor, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
1. CIT-Kolkata
2. CIT(Appeals)-Kolkata
3. DR: ITAT-Kolkata Benches

Sr.P.S./H.O.O
ITAT, KOLKATA