

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "SMC" KOLKATA*

Before **Shri S.S, Godara, Judicial Member**

ITA No.535/Kol/2018 Assessment Year:2013-14

Jitendra Rampuria C/o S.C. Rampuria &Co. 15, Noormalohia Lane, Kolkata-0007 [PAN No.AGEPR 5044 D]	बनाम / V/s.	Income Tax Officer, Ward-35(2), Ayakar Bhawan, Poorva 110, Shantipally, Kolkata- 108
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri Sunil Surana, CA
प्रत्यर्थी की ओर से/By Respondent	Shri Kapil Mondal, JCIT-DR
सुनवाई की तारीख/Date of Hearing	17-09-2018
घोषणा की तारीख/Date of Pronouncement	05-10-2018

आदेश /O R D E R

This assessee's appeal for assessment year 2013-14, arises against the Commissioner of Income-tax (Appeals)-10, Kolkata's order dated 12.01.2018 passed in case No.81/CIT(A)-10/Wd-35(2)/13-14/6-17/Kol. involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

2. I notice at the outset that CIT(A)'s order under challenge confirming the Assessing Officer's action disallowing / adding loan in the name of Rajesh Datta, interest paid u/s. 40(a)(ia) to M/s Madan Mohan sales promotion, sales promotion @ 10%, advertisement expenses, interest disallowance involving sums of ₹ 15 lac, ₹1.15 lac, ₹30,760/-, ₹42,145/- and ₹6,08,034/-; respectively passed *ex parte*. There is no discussion at all in the lower appellate order about actual service of hearing notice to the assessee. Learned Departmental Representative fails to rebut the fact that CIT(A) has affirmed Assessing Officer's action with a total non speaking lower appellate

order in violation of sec. 250(6) of the Act specifying points of determination to be treated followed by a detailed discussion. I therefore remit the instant appeal back to the CIT(A) for afresh adjudication as per law after affording three effective opportunities of hearing to the taxpayer for presenting his case.

3. This assessee's appeal is accepted for statistical purposes.

Order pronounced in open court on 05/10/2018

Sd/-
(S.S. Godara)
Judicial Member

Kolkata,
*Dkp/Sr.PS

दिनांक:- 05/10/2018 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Jitendra Rampuria, C/O S.C. Rampuria & Co. 15, Noormalahia Lane, Kolkata-007
2. प्रत्यर्थी/Respondent-ITO, Ward-35(2), Ayakar Bhawan, Poorva 110, Shantipally, Kolkata-700110
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary, Head of
Office/DDO
आयकर अपीलीय अधिकरण,
कोलकाता ।