

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

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member)

ITA No. 1891/Kol/2016
Assessment Year: 2012-13

Assistant Commissioner of Income Tax, CC-3(1), Kolkata.....Appellant

Vs.

M/s. Sarada Starch & Chemicals Pvt. Ltd.....Respondent
P-3, New CIT ORad
2nd Floor
Kolkata - 700 073
[PAN : AAMCS 7956 C]

Appearances by:

None, appeared on behalf of the assessee.

Smt. M. Ghosh, Sr. D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : September 9th, 2018

Date of pronouncing the order : November 9th, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the revenue is directed against the order of the Learned Commissioner of Income Tax (Appeals)-5, Kolkata, (hereinafter the 'Ld. CIT(A)'), dt. 29/07/2016, passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2012-13.

2. None appeared on behalf of the assessee despite issual of notice through RPAD. This case had been posted for hearing on five earlier occasions and none appeared on behalf of the assessee on all these dates despite issual of notice by RPAD. Under these circumstances, we dispose of this case *ex-parte* on merits after hearing the ld. D/R.

3. Heard the ld. D/R.

The grounds of appeal raised by the revenue are as follows:-

"1. This in the facts and circumstances of the case, that the CIT(A) has erred in law and facts in not considering that the facts on the basis of which relief was granted to the assessee, were not considered by the AO during the assessee proceeding and therefore, it was mandatory to call for the report of

the AO before taking cognizance of those facts which have been relied upon by the CIT(A).

2. *That the Department craves leaves to add, modify or alter any of the ground(S) of appeal and/or adduce additional evidence at the time of hearing of the case."*

4. These grounds are general in nature and do not pin point any specific grievance of the revenue. The ld. D/R could not point out the material considered by the ld. CIT(A), which was not before the Assessing Officer. Under these circumstances, the appeal in question is not maintainable.

5. In the result, appeal of the revenue is dismissed.

Kolkata, the 9th day of November, 2018.

Sd/-
[S.S. Viswanethra Ravi]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 09.11.2018
{SC SPS}

Copy of the order forwarded to:

1. M/s. Sarada Starch & Chemicals Pvt. Ltd
P-3, New CIT ORad
2nd Floor
Kolkata – 700 073

2. Assistant Commissioner of Income Tax, CC-3(1), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches