

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

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER  
AND  
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.1425/KOL/2016  
(ASSESSMENT YEAR-2008-09)**

M/s. Vijaylakshmi Commercial Pvt.Ltd., 15, Gangadhar Babu Lane, 1 <sup>st</sup> Floor, Kolkata-700012. <b>PAN-AACCV6741N</b>	<b>vs</b>	ITO, Ward-1(2), P-7, Chowringhee Square, Kolkata- 700069.
<b>(Appellant)</b>		<b>(Respondent)</b>

<b>Appellant by</b>	Sh.Brijesh Kr. Singh, AR
<b>Respondent by</b>	Sh.Robin Choudhary, Addl.CIT Sr.DR
<b>Date of Hearing</b>	15.10.2018
<b>Date of Pronouncement</b>	31.10.2018

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

This appeal by the assessee against the order dated 21.03.2016 passed by CIT(A)-1, Kolkata for AY 2008-09 wherein he confirmed the additions made by the AO ex-parte of assessee.

2. After hearing both the parties and on perusal of the record, it is noted that the AO made addition u/s 68 of the Act under the head unexplained cash credit and the Ld.CIT(A) dismissed the grounds of appeal ex-parte. Therefore, it is clear that there was no opportunity for the assessee to prosecute its grounds of appeal by producing relevant evidence in support of its contention. Taking into consideration, the facts and circumstances of the case and in the interests of justice, we deem it proper to remand the matter to the file of Ld.CIT(A) for his fresh consideration. The assessee is liberty to file evidences in support of its contention. The assessee shall co-operate in first appellate proceedings without taking adjournment.

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

**Order pronounced in the open court on 31.10.2018.**

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

**Sd/-  
(S.S.VISWANETHRA RAVI)  
JUDICIAL MEMBER**

*Date:- 31.10.2018*

*\*Amit Kumar\**

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1. Appellant- M/s. Vijaylakshmi Commercial Pvt.Ltd., 15, Gangadhar Babu Lane, 1<sup>st</sup> Floor, Kolkata-700012.
2. Respondent- ITO, Ward-1(2), P-7, Chowringhee Square, Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

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