

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA
 (समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 1654/Kol/2017
Assessment Year: 2012-13

M/s. Panchratan Commotrade Pvt. Ltd. (PAN: AAFCP7407E)	Vs.	Income-tax Officer, Wd-9(3), Kolkata
Appellant		Respondent

Date of Hearing	08.11.2018
Date of Pronouncement	14.11.2018
For the Appellant	N o n e
For the Respondent	Shri R. Shyam, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

This appeal preferred by the assessee is against the order of the Ld. CIT(A)-12, Kolkata dated 31.03.2017 for AY 2012-13.

2. None appeared on behalf of the assessee. At the outset, we note that the impugned order of Ld. CIT(A) is an ex parte order and it has been passed without going into merits of the issues raised in the grounds of appeal. Though the Ld. AR has filed an adjournment application dated 05.11.2018 which is placed on the file itself, we find from the grounds of appeal raised before us i.e ground no. 2 that the assessee is aggrieved by the ex parte order passed by the Ld. CIT(A) without allowing the assessee proper and reasonable opportunity of being heard. Since the impugned order is an ex parte order and the Ld. CIT(A) has not decided the question of facts and law raised by the assessee, we are inclined to set aside the order of Ld. CIT(A) and remand the matter back to the file of the Ld. CIT(A) to decide the appeal afresh after affording reasonable opportunity of being heard to the assessee. We direct the assessee to adduce evidence and make their pleadings before the Ld. CIT(A) and

the Ld. CIT(A) to decide the appeal on merits by passing a speaking order in accordance to law.

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

Order is pronounced in the open court on 14/11/2018

Sd/-
(J. Sudhakar Reddy)
Accountant Member

Sd/-
(A. T. Varkey)
Judicial Member

Dated: 14th November, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant – M/s. Panchratan Commotrade Pvt. Ltd., C/o Mukesh I Gupta & Co., 7A, Bentinck Street, Old Wing, 2nd floor, Kolkata-700 001.
- 2 Respondent – ITO, Ward-9(3), Kolkata.
- 3 CIT(A)-12, Kolkata. (sent through e-mail)
- 4 CIT , Kolkata
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar