

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

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

ITA No.610/Kol/2018 Assessment Year:2013-14

Jayanata Kumar Ghosh 119/3, Maharaja Nanda Kumar Road,Kolkata-36 [PAN No.AGIPG 9180F]	<u>बनाम/</u> V/s.	Income Tax Officer Ward-43(3)
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Robin Choudhury, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	08-11-2018
घोषणा की तारीख/Date of Pronouncement	16-11-2018

आदेश /O R D E R

This assessee's appeal for assessment year 2013-14, arises against the Commissioner of Income-tax (Appeals)-13, Kolkata's order dated 20.1.2017 passed in case No.86/ CIT(A)-13/W-43(3)/Kol/2016-17 involving proceedings u/s. 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Case called twice. None appeared at assessee's behest despite service of notice.

It is accordingly proceeded *ex parte*.

2. I notice at the outset that the CIT(A) has passed his lower appellate order *ex parte* against the assessee for not having put in appearance during the course of lower appellate proceedings. He has affirmed assessment findings making various disallowances / additions of license fee, commission paid without TDS, no statement of interest income, contractual income and on account of Chapter VIA involving restricting figures of ₹32,87,731, ₹2,59,413, ₹14,318, ₹3,000 & 56,035 totaling to

₹36,20,497/-. Learned Departmental Representative fails to dispute that the CIT(A) has not discussed of this issue in its lower appellate order nor there is any finding therein that assessee had not put in appearance more than once at least in lower appellate proceedings. I therefore restore the instant appeal back to CIT(A) for appropriate adjudication on merits as per law after affording three effective opportunities of hearing.

3. This assessee's appeal is accepted for statistical purpose in above terms.

Order pronounced in open court on 16/11/2018

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

Kolkata,

*Dkp/Sr.PS

दिनांक:- 16/11/2018 कोलकाता

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

1. अपीलार्थी/Appellant-Jayanta Kr. Ghosh, 119/3, Maharaja Nanda Kr. Rd. Kol-36
2. प्रत्यर्थी/Respondent-Income Tax Ward-43(3), Kolkata
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,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।