

**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.483/KOL/2016  
(ASSESSMENT YEAR-2011-12)**

M/s. Graceful Suppliers Pvt.Ltd., Rajesh Mohan & Associates, Unit No.18, 5 <sup>th</sup> Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata-700013. PAN-AAECG1153D	vs	ITO, Ward-1(3), P-7, Chowringhee Square, Aayakar Bhawan, Kolkata- 700069.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh. R.Shyam, CIT DR	
<b>Date of Hearing</b>	29.10.2018	
<b>Date of Pronouncement</b>	16.11.2018	

**ORDER**

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

This appeal by the assessee against the order dated 29.02.2016 passed by CIT(A)-1, Kolkata for AY 2011-12 wherein he confirmed the order of AO ex-parte of the assessee.

2. When the matter is called, we find no representation on behalf of the assessee nor any application filed seeking adjournment, therefore, the assessee set ex-parte. We proceed to hear the AR and dispose off the appeal.

3. Heard Ld.DR and perused the material available on record. It is noted from the record that the AO made additions u/s 14A and 68 of the Income Tax Act, 1961 (in short “Act”). The assessee challenged the same before the CIT(A). The CIT(A) fixed the appeal for hearing on 04.12.2015, 03.02.2016 & 26.02.2016. According to

the CIT(A), none appeared on behalf of the assessee nor any application filed requesting adjournment and for non-compliance, he dismissed the grounds of appeal raised by the assessee. We find the additions made by the AO requires assistance from the assessee and as discussed above, there was no opportunity for the assessee to prosecute the grounds raised before the CIT(A) in first appellate proceedings. Therefore, taking into consideration, the additions made and facts and circumstances of the case and in the interest of justice, we deem it proper to remand the matter to the file to the file of CIT(A) for his fresh consideration in the interests of justice. The assessee is liberty to file evidences in support of his contention. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

**Order pronounced in the open court on 16.11.2018.**

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

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

*Date:- 16.11.2018*  
*\*Amit Kumar\**

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1. Appellant- M/s. Graceful Suppliers Pvt.Ltd., Rajesh Mohan & Associates, Unit No.18, 5<sup>th</sup> Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata-700013.
2. Respondent- ITO, Ward-1(3), P-7, Chowringhee Square, Aayakar Bhawan, Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

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