

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "A", KOLKATA  
BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &  
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.246/KOL/2018**

S.S.Foundation, C/o-S.L.Kochar, Advocate, 5, Ashutosh Chowdhury Avenue, Kolkata-700019. PAN-AATTS5406P	vs	CIT(E), 10, Middleton Row, Kolkata.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>		Sh. Anil Kochar, Advocate
<b>Respondent by</b>		Sh. Abani Kanta Nayak, CIT DR
<b>Date of Hearing</b>		08.11.2018
<b>Date of Pronouncement</b>		22.11.2018

**ORDER**

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

This appeal by the assessee against the order dated 06.12.2017 passed by CIT(E), Kolkata.

2. Heard both parties and perused the material available on record. It is noted from the record that there was no opportunity for the assessee in prosecuting its case by submitting relevant details before the CIT(E). It is clear from para 2 of the impugned order, that the CIT(E) rejected the application of the assessee ex-parte. Taking into consideration the facts and circumstances of the case and submissions of Ld.AR and in the interest of justice, we deem it proper to remand the matter to the CIT(E) for his fresh adjudication. The assessee is liberty to file any evidence, if any, in support of its 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 22.11.2018.**

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

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

*Date:- 22.11.2018  
\*Amit Kumar\**

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1. Appellant- S.S.Foundation, C/o-S.L.Kochar, Advocate, 5, Ashutosh Chowdhury Avenue, Kolkata-700019.
2. Respondent- CIT(E), 10, Middleton Row, Kolkata.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O  
ITAT, KOLKATA