

IN THE INCOME TAX APPELLATE TRIBUNAL

KOLKATA BENCH "D", KOLKATA

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

ITA No.27/KOL/2018
(ASSESSMENT YEAR-2011-12)

Williamson Magor & Co., Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata-700001. PAN-AAACW2369P	vs	DCIT, Circle-6(2), Bhawan, Chowringhee Kolkata-700069.	Aaykar P-7, Square,
(Appellant)		(Respondent)	
Appellant by	Sh. D.S.Damle, Ld.AR		
Respondent by	Sh. R.Shyam, CIT DR		
Date of Hearing	27.11.2018		
Date of Pronouncement	30.11.2018		

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the assessee against the order dated 01.11.2017 passed by CIT(A)-2, Kolkata for AY 2011-12.

2. Heard both parties and perused the material available on record. It is noted that there was no opportunity for the assessee before the CIT(A). The CIT(A) fixed the appeal for hearing on five occasions out of which the assessee filed adjournment application on three occasions. Ld.AR submits that the assessee is ready to prosecute its case before the CIT(A) if this Tribunal pleases to remand the matter to the file of CIT(A) for his consideration. Ld.DR reported no objection. Therefore, taking into consideration the facts and circumstances of the case and submissions of Ld.DR and Ld.AR and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration. The assessee is liberty to file evidences, if any, in support of its contention. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 30.11.2018.

Sd/-

**(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

Sd/-

**(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

Date:- 30.11.2018

Amit Kumar

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1. Appellant- Williamson Magor & Co., Four Mangoe Lane, Surendra Mohan Ghosh Sarani, Kolkata-700001.
2. Respondent- DCIT, Circle-6(2), Aaykar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O
ITAT, KOLKATA