

**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.44/KOL/2018  
(ASSESSMENT YEAR-2011-12)**

Ashu Tradecom Pvt.Ltd., A-3/5, Gillander House, 3 <sup>rd</sup> Floor, 8, Netaji Subhas Road, Kolkata-700001. PAN-AADCA8385J	<b>vs</b>	DCIT, Central Circle-3, Aayakar Bhawan Poorva, 110, Shantipally, 5 <sup>th</sup> Floor, Kolkata-700107.
<b>(Appellant)</b>		<b>(Respondent)</b>
<b>Appellant by</b>	None	
<b>Respondent by</b>	Sh.C.J.Singh, Sr.DR	
<b>Date of Hearing</b>	28.11.2018	
<b>Date of Pronouncement</b>	30.11.2018	

**ORDER**

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

This appeal filed by the assessee against the order dated 10.10.2017 passed by CIT(A)-2, Kolkata for AY 2011-12.

2. We find no representation on behalf of the appellant assessee nor any application seeking adjournment was filed. The assessee called absent and, therefore, set ex-parte. We proceed to hear Ld.DR.

3. The assessee raised as many as four effective grounds amongst which Ground No.1 is filed challenging the action of CIT(A) in deciding the grounds raised before the First Appellant Authority ex-parte in the facts and circumstances of the case.

4. Heard Ld.DR and perused the material available on record. The assessee filed this appeal on 05.01.2018. After scrutiny, the Registry, ITAT issued notice dated 09.11.2018 intimating the fixation of date of hearing on 28.11.2018 by RPAD but, however, we find no representation on behalf of the assessee. Ld.DR vehemently argued that the conduct of

the assessee shows that it has no respect to the Revenue authorities and referred to the order of CIT(A) and argued that the assessee has not put in appearance before the First Appellant Authority and prayed to dismiss the appeal of the assessee. It is noticed that the CIT(A) fixed the appeal for hearing on three occasions and the assessee filed two adjournment applications on two occasions. Therefore, taking into consideration the facts and circumstances of the case and submissions of Ld.DR, we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration subject to the payment of cost of Rs.5,000/- by the assessee in favour of Prime Minister Relief Fund. The CIT(A) shall satisfy the said payment by the assessee and restore the appeal to the file and pass order in accordance with law. Thus, Ground No.2 & 3 are allowed for statistical purposes.

5. 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- Ashu Tradecom Pvt.Ltd., A-3/5, Gillander House, 3<sup>rd</sup> Floor, 8, Netaji Subhas Road, Kolkata-700001.
2. Respondent- DCIT, Central Circle-3, Aayakar Bhawan Poorva, 110, Shantipally, 5<sup>th</sup> Floor, Kolkata-700107.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O  
ITAT, KOLKATA