

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'D' BENCH, KOLKATA**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member)

ITA No. 30/Kol/2018
Assessment Year: 2013-14

M/s. Devatma Distributors Pvt. Ltd.....Appellant
2E, Cornfield Road
Ground Floor
Kolkata - 700 069
[PAN : AADCD 7140 G]

Vs.

Deputy Commissioner of Income Tax Circle-11(1), Kolkata.....Respondent

Appearances by:

Shri Srikumar Banjerjee, FCA, appeared on behalf of the assessee.
Shri C.J. Singh, JCIT Sr. D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : November 26th, 2018

Date of pronouncing the order : December 12th, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals)-4, Kolkata, (Id. CIT(A)) passed u/s. 250 of the Income Tax Act, 1961, (the 'Act'), dt. 04/10/2017, for the Assessment Year 2013-14.

2. Heard rival contentions. After perusing the order passed by the Id. CIT(A), we find that neither the assessee nor any authorized representative has appeared before the Id. CIT(A) and hence an *ex-parte* order was passed. The assessee demonstrated before me that he was prevented by sufficient cause from appearing before the Id. CIT(A), as the Id. Counsel for the assessee was suffering from fever. He filed an affidavit for the same. Under these circumstances, as the Id. CIT(A) has not disposed off the case on merits, we deem it fit to restore the issue to the file of the Id. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of natural justice. The assessee is directed to appear before the Id. CIT(A) within one month of receipt of this order, either by himself or through his

Authorised Representative, take notice and thereafter continue to co-operate till the disposal of the appeal.

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

Kolkata, the 12th day of December, 2018.

Sd/-

[S.S. Viswanethra Ravi]

Judicial Member

Dated : 12.12.2018

{SC SPS}

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Copy of the order forwarded to:

1. ***M/s. Devatma Distributors Pvt. Ltd***
2E, Cornfield Road
Ground Floor
Kolkata - 700 069

2. ***Deputy Commissioner of Income Tax Circle-11(1), Kolkata***

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches