

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "D", KOLKATA
BEFORE SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER &
SH. A.L.SAINI, ACCOUNTANT MEMBER**

**ITA No.175/KOL/2018
(ASSESSMENT YEAR-2009-10)**

M/s. Aparna Paper Processing Industry Pvt.Ltd., C/o-Agarwal & Associates, 7A, Bentick Street, New Wing, Room No.216, 2 nd Floor, Kolkata-700001. PAN-AACCA6327P	vs	DCIT, Circle-1(1), P-7, Chowringhee Square, Kolkata- 700069.
(Appellant)		(Respondent)
Appellant by		Sh.R.K.Agarwal, Ld.AR
Respondent by		Sh.S.Halder, Sr. DR
Date of Hearing		04.12.2018
Date of Pronouncement		12.12.2018

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the assessee against the order dated 28.02.2017 passed by CIT(A)-9, Kolkata for AY 2009-10.

2. Heard both parties and perused the material available on record. Ld.AR submits that there was no opportunity before the CIT(A) as the grounds raised by the assessee were dismissed for non-prosecution. Ld.AR prayed to remand the matter to the CIT(A) for his fresh consideration. Ld.DR vehemently opposed the same and referred to para 2 of the impugned order and opposed the remand of matter to the file of CIT(A). Taking into consideration the said facts and the submissions of Ld.DR & 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 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 12.12.2018.

Sd/-
(A.L.SAINI)
ACCOUNTANT MEMBER

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

Date:- 12.12.2018

Amit Kumar

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1. Appellant- M/s. Aparna Paper Processing Industry Pvt.Ltd., C/o- Agarwal & Associates, 7A, Bentick Street, New Wing, Room No.216, 2nd Floor, Kolkata-700001.
2. Respondent- DCIT, Circle-1(1), P-7, Chowringhee Square, Kolkata-700069.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

By order

AR/H.O.O
ITAT, KOLKATA