

आयकर अपीलीय अधिकरण, न्यायपीठ – “A(SMC)” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A(SMC)” BENCH: KOLKATA
 (समक्ष) Before श्री ऐ. टी. वर्की, न्यायीक सदस्य
 [Before Shri A. T. Varkey, JM]

I.T.A. No. 1621/Kol/2018
Assessment Year: 2014-15

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| Laxmipati Vinimay Pvt. Ltd. (PAN: AABCL4282F) | Vs. | Income-tax Officer, Wd-2(3), Kolkata |
| Appellant | | Respondent |

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|-----------------------|--------------------------------|
| Date of Hearing | 19.12.2018 |
| Date of Pronouncement | 19.12.2018 |
| For the Appellant | Shri Subash Agarwal, Advocate |
| For the Respondent | Shri Baijnath Singh, Addl. CIT |

ORDER

This appeal preferred by the assessee is against the order of the Ld. CIT(A)-1, Kolkata dated 25.06.2018 for AY 2014-15.

2. At the outset itself, the Ld. AR brought to our notice that the impugned order is an ex parte order passed by the Ld. CIT(A) and assessee's postal address is at Siliguri and the notices issued by the Ld. CIT(A) was received subsequent to the date fixed for hearing or one day before the date of hearing so, the assessee could not present itself through its Ld. AR before the Ld. CIT(A) prompting the Ld. CIT(A) to dispose of the appeal ex parte. We note that the assessee's address is at Siliguri and the assessee has received some notice after the date fixed for hearing or a day before the hearing. So, the assessee could not inform the Ld. AR about the date of hearing, which resulted in the Ld. CIT(A) dismissing the appeal ex parte. Since there is a reasonable cause for assessee/Ld. AR of the assessee not appearing before the Ld. CIT(A), we set aside the order of the Ld. CIT(A). Since the impugned order is an ex parte order and the Ld. CIT(A) has not decided the question of facts and law raised by the assessee, we are inclined to set aside the order of Ld. CIT(A) and remand the matter

back to the file of the Ld. CIT(A) to decide the appeal afresh after affording reasonable opportunity of being heard to the assessee in accordance to law.

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

Order is pronounced in the open court.

Sd/-
(A. T. Varkey)
Judicial Member

Dated: 19thDecember, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant – Laxmipat Vinimay Pvt. Ltd., Ground Floor, Sefali Sadan, S.F. Road, Siliguri-743005.
- 2 Respondent – ITO, Ward-2(3), Kolkata.
- 3 CIT(A)-1, Kolkata. (sent through e-mail)
- 4 CIT , Kolkata
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,
Assistant Registrar