



the ld. AO. Hence in the interest of justice and fair play, in the peculiar facts and circumstances of the case, we deem it fit and appropriate to set aside this appeal to the file of Ld. CIT(A) for de novo adjudication of the issue on merits uninfluenced by earlier decision taken by him in this regard. We direct the assessee to appear before the Ld. CIT(A) on 18.04.2019 and not to take any adjournment except due to exceptional or unavoidable circumstances. Accordingly, 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 Court on 28.12.2018**

Sd/-

[S.S. Godara]  
Judicial Member

Sd/-

[ M.Balaganesh ]  
Accountant Member

Dated : 28.12.2018  
SB, Sr. PS

Copy of the order forwarded to:

1. M/s Overgrow Construction Pvt. Ltd., 95A, C.R.Avenue, Kolkata-700073.
2. ITO, Ward-13(3), Kolkata, Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700069.
- 3..C.I.T.(A)-
4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches