

IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH : KOLKATA

[Before Hon’ble Shri S.S.Godara, JM & Hon’ble Shri M.Balaganesh, AM]

I.T.A No. 460/Kol/2018

Assessment Year : 2012-13

Kinetic Vincom Pvt. Ltd.  
[PAN: AAECK 5033 E]  
(Appellant)

-vs-

ITO, Ward-4(4), Kolkata  
(Respondent)

For the Appellant : Shri M.D.Shah, AR

For the Respondent : Shri Sankar Halder, Addl. CIT Sr. DR

Date of Hearing : 24.12.2018

Date of Pronouncement : 28.12.2018

**ORDER**

**Per M.Balaganesh, AM**

1. This appeal by the Assessee arises out of the order of the Learned Commissioner of Income Tax(Appeals)-2, Kolkata [in short the Ld CIT(A)] in Appeal No.385/CIT(A)-2/2015-16 dated 13.05.2016 against the order passed by ITO, Ward-4(4), Kolkata [in short the Ld AO] under section 143(3) of the Income Tax Act, 1961 (in short “the Act”) dated 18.03.2015 for the Assessment Year 2012-13.

2. At the outset we find that the Ld. CIT(A) did not agree to the request of the assessee to withdraw the appeal filed by the assessee before him. Accordingly, the Ld. CIT(A) dismissed the appeal of the assessee without adjudicating the appeal on merits.

3. We have heard the rival submissions. We find that the Ld. CIT(A) having decided to rejected the request of assessee for withdrawal of appeal filed before him, ought to have adjudicated the issue on merits. In our considered opinion, the Ld. CIT(A) cannot dismiss the appeal in a summary manner as is done in the instant case. Hence we deem it fit and appropriate, in the interest of justice and fair play, to remand this appeal to the file of Ld. CIT(A) for de novo adjudication of the appeal. The assessee is hereby directed to appear before the Ld. CIT(A) on 06.03.2019 and not to take any adjournment except due to exceptional and bonafide 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. Kinetic Vincom Pvt. Ltd., 7, Red Cross Place, 4<sup>th</sup> Floor, Kolkata-700001.
2. ITO, Ward-4(4), 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