

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

[Before Sri P.M. Jagtap, Vice President, KZ & Sri S.S. Viswanethra Ravi, Judicial Member]

I.T.A. No. 129/Kol/2018
Assessment Year: 2008-09

M/s. Morgan Vyapaar Private Ltd.....Appellant
C/o Rajesh Mohan & Associates
Unit-18, Bagati House
5th Floor
34, Ganesh Chandra Avenue
Kolkata - 700 013
[PAN : AAECM 5308 C]

Income Tax Officer, Ward-1(1), Kolkata.....Respondent

Appearances by:

Shri S.M. Surana, Advocate & Abhishek Bansal, FCA, appeared on behalf of the assessee.

Shri Radhe Shyam, CIT Sr. D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : January 3rd, 2019
Date of pronouncing the order : January 16th, 2019

O R D E R

Per S.S. Viswanethra Ravi, JM:-

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals) - 14, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 30/12/2016, for the Assessment Year 2008-09.

2. The contention of the Id. A/R, is that the Assessing Officer did not follow the directions as given by the Id. CIT vide proceedings u/s 263 of the Act and the Id. CIT in the First Appellate Proceedings confirmed the order based by the Assessing Officer *ex-parte*, the assessee. Further he contends that the matter may be remanded to the file of the Assessing Officer for completing the assessment in pursuance of the directions given by the Id. CIT u/s 263 proceedings and placed reliance on the order of the ITAT 'D' Bench of the Kolkata Tribunal in the case of *Kasvi Distributors Pvt. Ltd. vs. ITO; ITA No. 1588/Kol/2017; Assessment Year 2012-13, order dt. 19/11/2018* placed at page no. 1 of the paper book. On perusal of the said order, we find that on similar circumstances, the Co-ordinate Bench remanded

the matter to the file of the Assessing Officer for deciding the matter afresh in compliance with Section 263 order passed by the ld. CIT.

3. Consistent with the view taken therein by the Co-ordinate Bench, we set aside the matter to the file of the Assessing Officer to pass fresh orders in compliance with the directions given by the ld. CIT in his order u/s 263 of the Act.

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

Kolkata, the 16th day of January, 2019.

Sd/-
[P.M. Jagtap]
Vice President

Sd/-
[S.S. Viswanethra Ravi]
Judicial Member

Dated : 16.01.2019
{SC SPS}

Copy of the order forwarded to:

1. M/s. Morgan Vyapaar Private Ltd

**C/o Rajesh Mohan & Associates
Unit-18, Bagati House
5th Floor
34, Ganesh Chandra Avenue
Kolkata - 700 013**

2. Income Tax Officer, Ward-1(1), Kolkata

3. CIT(A)-

4. CIT- ,

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

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches