

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

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &  
SH.S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.2253/KOL/2017  
(ASSESSMENT YEAR-2012-13)**

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| Capable Tradelinks Pvt.Ltd.,<br>C/o-D.J.Shah & Co., Kalyan<br>Bhavan, 2 Elgin Road,<br>Kolkata-700020.<br>PAN-AAECC6974A | <b>v</b><br><b>s</b> | ITO,<br>Ward-7(3), Aayakar<br>Bhawan, P-7,<br>Chowringhee Square,<br>Kolkata-700069. |
| <b>(Appellant)</b>   |                      | <b>(Respondent)</b>  |
| <b>Appellant by</b>  | Sh. M.D.Shah, Ld.AR  |  |
| <b>Respondent by</b>   | Sh. C.J.Singh, Sr.DR |  |
| <b>Date of Hearing</b>   | 28.11.2018           |  |
| <b>Date of Pronouncement</b>   | 16.01.2019           |  |

**ORDER**

**PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER**

This appeal filed by the assessee against the order dated 24.03.2017 passed by CIT(A)-16, Kolkata u/s 143(3) of the Income Tax Act, 1961 (in short "Act") for AY 2012-13.

2. Heard both parties and perused the material available on record. The Ld.AR submits that the CIT(A) dismissed the grounds of appeal raised by the assessee ex-parte and the matter may be remanded to the file of CIT(A). It is noted that there was no opportunity for the assessee before the CIT(A) and there was no finding as such by the CIT(A) on the issues raised before us. Therefore, taking into consideration the facts and circumstances of the case 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 its contention. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

**Order pronounced in the open court on 16.01.2019.**

**Sd/-  
(J.SUDHAKAR REDDY)  
ACCOUNTANT MEMBER**

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

*Date:- 16.01.2019  
\*Amit Kumar\**

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1. Appellant- Capable Tradelinks Pvt.Ltd., C/o-D.J.Shah & Co., Kalyan Bhavan, 2 Elgin Road, Kolkata-700020.
2. Respondent- ITO, Ward-7(3), Aayakar Bhawan, 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**