

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

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara Ravi, Judicial Member)

ITA No. 2079/Kol/2016
Assessment Year: 2011-12

M/s. Reineka India.....Appellant
29A, Justice Chandra Madhav Road
Kolkata - 700 020
[PAN : AAEFR 4152 N]

Vs.

Income Tax Officer, Ward-31(4), Kolkata.....Respondent

Appearances by:

Shri Subash Agarwal, Advocate, appeared on behalf of the assessee.

Shri Saurabh Kumar, Addl. CIT, Sr. D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : December 4th, 2018

Date of pronouncing the order : January 16th, 2019

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-9, Kolkata, (ld. CIT(A)) passed u/s. 250 of the Income Tax Act, 1961, (the 'Act'), dt. 30/08/2016, for the Assessment Year 2011-12.

2. After hearing rival contentions, we find that the ld. First Appellate Authority has dismissed the appeal of the assessee on the ground that no arguments were advanced by the ld. Advocate, Mr. Anirban Lahiri. We are convinced that the submissions of the assessee that it never authorized the said advocate to withdraw or not press the appeal before the ld. CIT(A). The ld. Counsel for the assessee submitted an affidavit and prayed that if the issue is set aside to the file of the ld. CIT(A), they would properly represent the case.

3. In view of the above submission, we set aside the matter to the file of the ld. CIT(A) for fresh adjudication after giving the assessee adequate opportunity of being heard, on the grounds of natural justice. The assessee is directed to appear before the ld. CIT(A) within one month of receipt of this order, either by himself or through his Authorised Representative, take notice and thereafter continue to co-operate till the disposal of the appeal.

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

Kolkata, the 16th day of January, 2019.

Sd/-
[S.S. Godara]
Judicial Member
Dated : 16.01.2019
{SC SPS}

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. ***M/s. Reineka India***

***29A, Justice Chandra Madhav Road
Kolkata - 700 020***

2. ***Income Tax Officer, Ward-31(4), Kolkata***

3. CIT(A)-

4. CIT- ,

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

True Copy
By Order

Assistant Registrar
ITAT, Kolkata Benches