

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

Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member

I.T.A. No. 840/KOL/2018

Assessment Year: 2013-14

Nampa Steel & Power (India) Pvt. Ltd.....Appellant
[PAN :AACCN 1967 A]

DCIT, Circle-1(2), Kolkata.....Respondent

Appearances by:

NONE.

Shri S. Halder, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 14, 2019

Date of pronouncing the order : January 16, 2019

ORDER

Per J. Sudhakar Reddy, Accountant Member :-

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-1, Kolkata [hereinafter the 'Id. CIT(A)'], dated 21.02.2018 passed u/s 271(1)(c) of the Income Tax Act, 1961 (the 'Act') for the assessment year 2013-14.

2. None appeared on behalf of the assessee despite issuance of notice. Under the circumstances, we dispose off the appeal, qua the assessee, after hearing Id. Departmental Representative.

3. After hearing Id. Departmental Representative, we find that the Id. CIT(A) has passed an ex parte order. We find that only two dates of hearing have been given to the assessee. Hence, on the ground of natural justice, we set aside the matter to the file of the Id. CIT(A) for fresh adjudication in accordance with law after giving the assessee adequate opportunity of being heard. We also levy cost of Rs.5,000/- on the assessee.

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

Kolkata, the 16th January, 2019.

Sd/-

[S.S. Viswanethra Ravi]

Judicial Member

Dated : 16.01.2019

RS, Sr.PS

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Copy of the order forwarded to:

1. Nampa Steel & Power (India) Pvt. Ltd, 18, Abdul Hamid Street, Room No.101B, C & D, Kolkata - 700 069.

2. DCIT, Circle-1(2), Kolkata P-7, Chowringhee Square, 'Aayakar Bhawan', 7th Floor, Kol- 700 069.

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar, Kolkata Benches