

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA
 (समक्ष)श्री पी. एम.जगताप, उपाध्यक्ष एवं श्री ए.टी. वर्की,न्यायिक सदस्य)
 [Before Shri P.M. Jagtap, Vice President & Shri A. T. Varkey, JM]

I.T.A. No. 793/Kol/2018
Assessment Year: 2012-13

M/s. Bajoria Entertainment Pvt. Ltd. (PAN: AADCB6134G)	Vs.	Deputy Commissioner of Income-tax, Circle-14(1), Kolkata.
Appellant		Respondent
Date of Hearing	10.01.2019	
Date of Pronouncement	10.01.2019	
For the Appellant	Shri Nimish Kumar, AR	
For the Respondent	Shri Sankar Halder, JCIT, Sr. DR	

ORDER

Per Shri A.T.Varkey, JM

This appeal has been filed by the assessee against the order of Ld. CIT(A)-15, Kolkata dated 03.01.2018 for AY 2012-13.

2. The main grievance of the assessee in this appeal is against the action of Ld. CIT(A) in upholding by an ex parte order on account of various additions, which according to Ld. AR, was in violation of the principles of natural justice in having passed the ex parte order qua the assessee without affording adequate opportunity of being heard to the assessee. Hence, he urged before the bench to set aside the ex parte order of Ld. CIT(A) and remand the matter back to his file for fresh adjudication. Ld. DR has opposed this prayer of the assessee.

3. We have heard rival submissions and gone through the facts and circumstances of the case. We note that the Ld. CIT(A) passed a cryptic and ex parte order, therefore, we set aside the order of the Ld. CIT(A) and remand the matter back to the file of the Ld. CIT(A)

to decide the appeal afresh after affording reasonable opportunity of being heard to the assessee in accordance to law.

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

Order is pronounced in the open court.

Sd/-
(P. M. Jagtap)
Vice President

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 10th January, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Bajoria Entertainment Pvt. Ltd., C/o, Salarpuria Jajodia & Co., 7, C. R. Avenue, Kolkata-700 072.
2. Respondent – DCIT, circle-14(1), Kolkata.
3. CIT(A)-15, Kolkata. (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar