

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. 922/Kol/2018  
Assessment Year: 2013-14

*Bhawani Freight & Forwarder Pvt. Ltd.....Appellant*  
*[PAN : AACCB 2759 A]*

*DCIT, Circle-11(1), Kolkata.....Respondent*

**Appearances by:**

*NONE*

*Shri S. Halder, DR, appearing on behalf of the Respondent.*

Date of concluding the hearing : January 16<sup>th</sup>, 2019

Date of pronouncing the order : February 1<sup>st</sup>, 2019

**O R D E R**

**Per J. Sudhakar Reddy :-**

This is an appeal is filed by the assessee and is directed against the order of the Id. Commissioner of Income Tax (Appeals) - 4, Kolkata (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dated 27/02/2018.

2. Heard rival contentions. After perusing the order passed by the Id. CIT(A), we find that neither the assessee nor any authorized representative has appeared before the Id. CIT(A). We note that the Id. CIT(A) has passed an ex parte order without disposing off the appeal on merits. we deem it fit to restore the issue to the file of the Id. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard.

3. As the assessee has not cooperated before the Id. CIT(A), we levy a cost of Rs.5,000/- to be paid to the Prime Minister's National Relief Fund by the assessee. The Id. CIT(A) shall ensure that the assessee pays this amount of cost as directed and thereafter take up the appeal for hearing on merits.

4. The assessee is directed to appear before the Id. 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 in disposing off the appeal.

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

***Kolkata, the 1<sup>st</sup> February, 2019.***

Sd/-

**[S.S. Viswanethra Ravi]**

Judicial Member

Dated : 01.02.2019

*(RS, Sr. PS)*

Sd/-

**[J. Sudhakar Reddy]**

Accountant Member

*Copy of the order forwarded to:*

***1. Bhawani Freight & Forwarder Pvt. Ltd, Room No.9&10, 3<sup>rd</sup> Floor, 7, Lyons Range, Kol-1.***

***2. DCIT, Circle-11(1), Kolkata, Aayakar Bhawan, P-7, Chowringhee Square, Kol-69.***

3. CIT(A)-

4. CIT- ,

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

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches