

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

**Before Shri P.M. Jagtap, Vice-President (KZ)
and Shri Satbeer Singh Godara, Judicial Member**

**I.T.A. No. 1377/KOL/2018
Assessment Year: 2011-2012**

***Bellflower Finance Pvt. Limited,.....Appellant
(Formerly, Sumit Credit Co. Pvt. Limited)
A.C. Bhuteria & Company,
2, India Exchange Place, 2nd Floor, Kolkata-700 001
[PAN: AADCS 5448 L]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-5(1), Kolkata,
Aayakar Bhawan, 7th Floor,
P-7, Chowringhee Square, Kolkata-700 069***

Appearances by:

*Shri Ajay Gupta, FCA, for the Appellant
Smt. Ranu Biswas, JCIT, Sr. D.R., for the Respondent*

Date of concluding the hearing : February 12, 2019
Date of pronouncing the order : February 12, 2019

O R D E R

Per Shri P.M. Jagtap, Vice-President (KZ):-

This appeal filed by the assessee is directed against the order of ld. Commissioner of Income Tax (Appeals)-2, Kolkata dated 26.09.2017 passed ex-parte, whereby he dismissed the appeal of the assessee.

2. The assessee in the present case is a company, which is engaged in the business of trading and investment in shares. The return of income for the year under consideration was filed by it on 19.09.2011 declaring total income of Rs.1,12,580/-. In the assessment completed under section 143(3) vide an order dated 17.03.2014, the total income of the assessee

was determined by the Assessing Officer at Rs.10,31,020/- after making the following additions:-

(i)	Disallowance under section 14A	Rs.7,07,872/-
(ii)	Sundry assets written off	Rs. 99,184/-
(iii)	Expenses disallowed	Rs. 66,114/-
(iv)	Filing fees disallowed	Rs. 1,882/-
(v)	10% of Tour and Travel expenses disallowed	Rs. 43,388/-

3. Against the order passed by the Assessing Officer under section 143(3), an appeal was preferred by the assessee before the Id. CIT(Appeals) disputing the various additions made by the Assessing Officer and since there was no satisfactory compliance on the part of the assessee to the notices issued by him fixing the said appeal for hearing from time to time, the Id. CIT(Appeals) dismissed the appeal of the assessee vide his appellate order dated 26.09.2017 passed ex-parte. Aggrieved by the order of the Id. CIT(Appeals), the assessee has preferred this appeal before the Tribunal.

4. We have heard the arguments of both the sides and also perused the relevant material available on record. In support of the preliminary issue raised in this appeal challenging the impugned order passed by the Id. CIT(Appeals) ex-parte, the Id. Counsel for the assessee has submitted that there was a change in the address of the assessee and although the said change was duly informed to the Office of the Id. CIT(Appeals) vide letter dated 12.05.2015, the Id. CIT(Appeals) sent the notices of hearing at the old address. He has submitted that the said notices sent to the old address, therefore, did not reach the assessee and the assessee could not comply with the same. Keeping in view this submission made by the Id. Counsel for the assessee, we are satisfied that there was a sufficient cause for the non-compliance on the part of the assessee to the notices

issued by the Id. CIT(Appeals) fixing the appeal of the assessee for hearing from time to time. We, therefore, set aside the impugned order passed by the Id. CIT(Appeals) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit after giving the assessee proper and sufficient opportunity of being heard.

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

Order pronounced in the open Court on February 12, 2019.

**Sd/-
(Satbeer Singh Godara)
Judicial Member**

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

Kolkata, the 12th day of February, 2019

- Copies to :*
- (1) ***Bellflower Finance Pvt. Limited,
(Formerly, Sumit Credit Co. Pvt. Limited)
A.C. Bhuteria & Company,
2, India Exchange Place, 2nd Floor, Kolkata-700 001***
 - (2) ***Income Tax Officer,
Ward-5(1), Kolkata, Aayakar Bhawan, 7th Floor,
P-7, Chowringhee Square, Kolkata-700 069***
 - (3) *Commissioner of Income Tax (Appeals)-2, Kolkata,*
 - (4) *Commissioner of Income Tax- ,*
 - (5) *The Departmental Representative*
 - (6) *Guard File*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.