

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH (B), KOLKATA
[Before Shri P.M. Jagtap, Vice President & Shri S. S. Godara, JM]**

I.T.A. No. 261/Kol/2019
Assessment Year: 2015-16

M/s. Baleswar Oils(P) Ltd.....Appellant
C/o. S.N. Ghosh& Associates, Advocates,
'SEBEN BROTHERS' Lodge, Buroshibtala,
Chinsurah, Hooghly - 712 105.
[PAN: AABCB 3225 E]

ACIT, Ward - 23(1) Hooghly.....Respondent
Khadina More, Chinsurah,
Hooghly - 712 101.

Appearances by:

Shri Somnath Ghosh, Advocate appearing on behalf of the Assessee.
Shri Robin Choudhury, Addl. CIT, DR appearing on behalf of the Revenue.

Date of concluding the hearing : February 15, 2019

Date of pronouncing the order : February 27, 2019

ORDER

Per P.M. Jagtap, Vice President

This appeal filed by the assessee is directed against the order of Ld. CIT(A) - 6, Kolkata dated 18.01.2019 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 manufacturing business. The return of income for the year under consideration was filed by it on 30.09.2015 declaring a total income of Rs. 49,75,280/-. In the assessment completed u/s 143(3) vide an order dated 28.12.2017, the total income of the assessee was determined by the AO at Rs. 1,11,81,280/- after making the additions of Rs. 23,06,000/- and Rs. 39,00,000/- u/s 69 and 69C respectively.

3. Against the order passed by the AO u/s 143(3), an appeal was preferred by the assessee before the Ld. CIT(A) 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 on 20.12.2018 and 17.01.2019 the Ld. CIT(A) dismissed the appeal of the assessee vide his appellate order dated 18.01.2019 passed ex-parte for non-prosecution. Aggrieved by the order of the Ld. CIT(A), 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. As submitted by the learned counsel for the assessee, the appeal of the assessee was fixed for hearing only on two occasions and that to in a period of less than 1 month. He has contended that no further opportunity of hearing was given by the Ld. CIT(A) and the appeal of the assessee was dismissed vide his impugned order passed ex-parte without giving proper and sufficient opportunity of being heard to the assessee. Moreover, as per sub-section (6) of section 250, the Ld. CIT(A) was required to dispose of the appeal of the assessee vide an order in writing stating the points for determination, the decision thereon and the reasons for such decision. As rightly pointed out by the learned counsel for the assessee, the impugned order passed by the Ld. CIT(A) does not comply with these requirements. We, therefore, set aside the impugned order passed by the Ld. CIT(A) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit by passing a well reasoned and well discussed order and 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 purpose.

Order Pronounced in the Open Court on 27th February, 2019.

Sd/-
(S. S. Godara)
JUDICIAL MEMBER

Sd/-
(P.M. Jagtap)
VICE PRESIDENT

Dated: 27/02/2019
Biswajit, Sr. PS

Copy of order forwarded to:

1. M/s. Baleswar Oils (P) Ltd., C/o. S.N. Ghosh & Associates, Seben Brothers Lodge, Buroshibtala, Chinsurah, Hooghly – 712 105.
2. ACIT, Ward – 23(1), Hooghly.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar / H.O.O.
ITAT, Kolkata