

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

[Before Sri P.M. Jagtap, Vice-President & Sri S.S. Viswanethra Ravi, Judicial Member]

I.T.A. No. 1585/Kol/2018
Assessment Year: 2014-15

Girja Shanker Marketing Pvt. Ltd.....Appellant
L-2-F, Sheikh Sarai
South Delhi
New Delhi - 110017
[PAN : AACCG 1589 M]

Deputy Commissioner of Income Tax, Circle-1(1), Kolkata.....Respondent

Appearances by:

Shri Miraj D. Shah, A/R, appeared on behalf of the assessee.

Shri Shankar Halder, JCIT, Sr. DR appearing on behalf of the Revenue.

Date of concluding the hearing : March 6th, 2019

Date of pronouncing the order : March 13th, 2019

ORDER

Per S.S. Viswanethra Ravi, JM :-

This is an appeal filed by the assessee directed against the order of the Id. Commissioner of Income Tax (Appeals) - 1, Kolkata, (hereinafter the 'Id. CIT (A)'), dt. 16/05/2018, passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), relating to the Assessment Year 2014-15, wherein he confirmed the order of the Assessing Officer *ex-parte* the assessee.

2. Heard both the parties and perused the material available on record. The Id. A/R contends that the Director of the assessee company is located to the state of Uttar Pradesh. The Id. A/R placed on record the affidavit deposited by Mr. Niwas Jain, stating that he was entrusted to represent the case of the assessee before the Id. CIT(A) and the compliance could not be made due to his illness. Further the Id. A/R undertakes that the assessee is ready to prosecute its case before the Id. CIT(A) and prayed to remand the matter to the file of the Id. CIT(A) for his fresh consideration.

The Id. D/R reported no objection in the matter being remanded back to the file of the Id. CIT(A).

3. Taking into consideration the submissions of the ld. A/R and ld. D/R and the affidavit filed stating reasons for non compliance, in the interest of justice, we deem it proper to remand the matter to the file of the ld. CIT(A). Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Kolkata, the 13th day of March, 2019.

Sd/-
[P.M. Jagtap]
Vice President

Dated : 13.03.2019
{SC SPS}

Sd/-
[S.S. Viswanethra Ravi]
Judicial Member

Copy of the order forwarded to:

1. Girja Shanker Marketing Pvt. Ltd
L-2-F, Sheikh Sarai
South Delhi
New Delhi - 110017

2. Deputy Commissioner of Income Tax, Circle-1(1), Kolkata

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches