

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH: KOLKATA**

Before: **Shri J. Sudhakar Reddy, Accountant Member and  
Shri S.S. Viswanethra Ravi, Judicial Member**

**I.T.A No.1444/Kol/2018**  
(Assessment Year: 2014-15)

**M/s Eastern Bag Manufacturing Pvt. Ltd.** Appellant  
[PAN:AABCE 2386 H]

Vs

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

For the Appellant : Shri Rakesh Jain, FCA  
For the Respondent : Shri Sankar Halder, Sr. DR, JCIT

Date of hearing : 26.02.2019  
Date of pronouncement : 15.03.2019

**ORDER**

**PER Shri S.S. Viswanethra Ravi, JM:**

This appeal by the assessee against the order dated 16.05.2018 passed by the Commissioner of Income Tax (Appeals)-1, Kolkata ['CIT(A)'] for Assessment Year 2014-15.

2. Heard both parties. The Id. AR submits that there were no notices received by the assessee and the CIT(A) dismissed grounds of appeal raised before him ex parte of assessee and prayed to remit the matter to the file of the CIT(A). The Id. DR objected the same and referred to Para No.3 of the impugned order and argued that the CIT(A) has given two opportunities for hearing to the assessee but no appearance whatsoever put up by the assessee before the First Appellate Authority and consented for remand on the condition that this Tribunal shall impose costs.

3. Taking into considering the submissions of the Id. AR and DR and on the facts and circumstances of the case, we deem it proper to remit the matter to the file of the CIT(A) for his fresh consideration

subject to payment of costs of Rs.5,000/- by the assessee in favour of Prime Minister Relief Fund within 20 days of receipt of this order. The CIT(A) shall satisfy himself the payment of costs and proceed to adjudicate the issues raised before him. The assessee is at liberty to file, if any, in support of his claim. Grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 15.03.2019.

**Sd/-**  
**[J. Sudhakar Reddy]**  
**Accountant Member**

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

Dated : 15.03.2019  
Place : Kolkata  
RS, Sr.PS

Copy of the order forwarded to:

1. Appellant – M/s Eastern Bag Manufacturing Pvt. Ltd., 216, Mahatma Gandhi Road, Kolkata – 700 007.
2. Respondent –DCIT, Circle-1(1), Kolkata.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

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By order,  
Assistant Registrar,  
ITAT, Kolkata