

**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.1432/Kol/2018**  
(Assessment Year: 2012-13)

**Topflow Dealers Pvt. Ltd.**  
[PAN:AAECT 0882 A]

Appellant

Vs

**ITO, Ward-9(1), Kolkata**

Respondent

For the Appellant : None  
For the Respondent : Shri Radhe Shyam, CIT-DR

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 02.05.2018 passed by the Commissioner of Income Tax (Appeals)-18, Kolkata ['CIT(A)'] for Assessment Year 2012-13 wherein he confirmed the order of the Assessing Officer ex parte of assessee.

2. We find no representation on behalf of the assessee nor any application filed seeking adjournment. Therefore, we proceed to hear the Id. DR and to pass order on the materials available on record.

3. Heard Id. DR. It is noted that the CIT(A) opined that the issues raised before him in the first appeal requires verification. We note that no representation on behalf of the assessee before the CIT(A) and thereby he dismissed the grounds of appeal raised before him. Before us, it is noted that the Registry of ITAT, Kolkata Benches issued notice dated 06.02.2019 intimating the date of hearing on 26.02.2019 by RPAD to the assessee and we find no representation on behalf of the assessee. The Id. DR vehemently argued to impose

costs on assessee and prayed to remand the matter to the file of the CIT(A) for fresh verification. Taking into consideration the facts and circumstances of the case and the submissions of the Id. DR and the interest of justice, we deem it proper to remit the matter to the file of CIT(A) 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 –Topflow Dealers Pvt. Ltd., 5/1, Clive Row, 4<sup>th</sup> Floor, Room No.125, Kol-1.
2. Respondent – ITO, Ward-9(1), Kol.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

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By order,  
Assistant Registrar,  
ITAT, Kolkata