

**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.1426/Kol/2018**  
(Assessment Year: 2012-13)

**R.B. Properties Pvt. Ltd.**  
[PAN:AABCR 4736 N]

Appellant

Vs

**DCIT, Circle-4(2), Kolkata**

Respondent

For the Appellant : Shri Amit Agarwal, Advocate  
For the Respondent : Shri Radhe Shyam, CIT, DR

Date of hearing : 25.02.2019  
Date of pronouncement : 15.03.2019

**ORDER**

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

This appeal by the assessee against the order dated 27.04.2018 passed by the Commissioner of Income Tax (Appeals)-2, Kolkata for Assessment Year 2012-13.

2. Heard both parties and perused the materials available on record. It is noted that the CIT(A) confirmed the additions made by the Assessing Officer ex parte of the assessee. On perusal of the impugned order, shows that the CIT(A) issued two notices intimating date of hearing to the assessee. There was no compliance on behalf of the assessee on 09.04.2018. Thereafter, notice was served on the assessee through Assessing Officer but however no compliance was put up by the assessee on 26.04.2018. Before us, the Id. AR submits that there was no notice was served on the assessee and thereby the CIT(A) without giving opportunity to the assessee confirmed the order of the Assessing Officer. The Id. DR opposed vehemently and referred to impugned order and prayed to impose costs and remand the matter to the file of CIT(A) for his fresh adjudication.

3. Taking into consideration the facts and circumstances of the case and the submissions of the Id. AR and Id. DR and the interest of justice, we remit this matter to the file of the 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 –R.B. Properties Pvt. Ltd., 4B, Rawdon Chambers, 11A, Sarojini Naidu Sarani, Kolkata – 700 017.
2. Respondent – DCIT Cir-4(2), Kolkata.
3. The CIT(A), Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

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By order,  
Assistant Registrar,  
ITAT, Kolkata