

आयकर अपीलीय अधीकरण, न्यायपीठ – “D” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “D” BENCH: KOLKATA
 (समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य एवं डॉ. अर्जुन लाल सैनी, लेखा सदस्य)
 [Before Shri A. T. Varkey, JM & Dr. A. L. Saini, AM]

I.T.A. No. 1685/Kol/2018
Assessment Year: 2006-07

M/s. Glamour Sales Private Limited (PAN: AACCG2611G)	Vs.	Income-tax Officer, Ward-9(2), Kolkata
Appellant		Respondent

Date of Hearing	12.03.2019
Date of Pronouncement	15.03.2019
For the Appellant	Shri Vinod Kumar Jain, FCA
For the Respondent	Shri Radhey Shyam, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

This appeal preferred by the assessee is against the order of the Ld. CIT(A)-16, Kolkata dated 14.06.2018 for AY 2006-07.

2. At the outset itself, the Ld. Counsel for the assessee pointed out that this is an ex parte order passed by the Ld. CIT(A) and the assessee was not able to attend the hearing because the assessee did not receive any notice from the office of the Ld. CIT(A). Therefore, according to Ld. AR, there is violation of Natural Justice. So, he wanted the matter be remanded back to the file of Ld. CIT(A) for adjudication of the appeal on merits . per contra, the Ld. CIT, DR drew our attention to the fact that several notices were sent to the assessee and since there is non-compliance on the part of the assessee, Ld. CIT(A) had no other alternative but to pass ex parte order. In his rejoinder the Ld. AR pointed out that the assessee has shifted the office and the information regarding the change of address was informed to the AO and the Ld. CIT(A) has sent the notices to the old address, therefore, the assessee did not receive any communication of fixing the case.

3. We have heard both the sides and gone through facts and circumstances of the case. We note that the Ld. CIT(A) has sent the notice to the old address of the assessee and the Ld. AR has fairly conceded the fact that Form 35 has not been rectified by the assessee informing the change of address. We note that the assessee had informed the AO about the change in address. Be that as it may, the fact remains that the Ld. CIT(A) has decided the case ex parte without hearing the assessee, therefore, we are of the considered opinion that appeal should be heard on merits by the First Appellate Authority, therefore, since the impugned order is an ex parte order we set aside the order of the Ld. CIT(A) and remand the matter back to the file of Ld. CIT(A) for fresh adjudication. Therefore, the appeal of assessee is allowed for statistical purpose.

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

Order is pronounced in the open court on 15th March, 2019.

Sd/-
(Dr. A. L. Saini)
Accountant Member

Sd/-
(A. T. Varkey)
Judicial Member

Dated: 15th March, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant – M/s. Glamour Sales Private Limited, C/o, RSVPC & Co., 41A, A. J. C. Bose Road, Suit No. 613, 6th floor, Kolkata-700017.
- 2 Respondent ITO, Ward-9(2), Kolkata.
- 3 CIT(A)-16, Kolkata (sent through e-mail)
- 4 CIT , Kolkata.
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar