

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

Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Viswanethra Ravi, Judicial Member

I.T.A. No. 1509/Kol/2018
(Assessment Year: 2012-13)

M/s. Pushpdant Commondeal (P) Ltd.....Appellant
[PAN :AAFCP 8153 M]

Vs.

ITO, Ward-5(2), Kolkata.....Respondent

Appearances by:

None

Shri Radhe Shyam, CIT-DR, appearing on behalf of the Respondent.

Date of concluding the hearing : February 28th, 2019

Date of pronouncing the order : March 20th, 2019

O R D E R

Per J. Sudhakar Reddy :-

This appeal by the assessee and is directed against the order of the Id. Commissioner of Income Tax (Appeals) - 10, Kolkata (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dated 28.02.2018.

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 the Id. DR. We find that the Id. CIT(A) has passed an ex parte order without disposing of the case on merits. He simply dismissed the appeal for non-prosecution. This is not in accordance with law. Hence, we set aside the issue to the file of the Id. CIT(A) for fresh adjudication in accordance with law subject to payment of costs of Rs.5,000/- by the assessee in favour of Prime Minister Relief Fund. The CIT(A)

shall satisfy himself the payment of costs and proceed to adjudicate the issue after giving adequate opportunity of being heard.

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

Kolkata, the 20th March, 2019.

Sd/-

[S.S. Viswanethra Ravi]

Judicial Member

Dated :20.03.2019

(RS, Sr. PS)

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Copy of the order forwarded to:

1. M/s. Pushpdant Commondeal (P) Ltd., 309, B.B. Ganguly Street, 2nd Floor, Kolkata – 700 012.

2. ITO, Ward-5(2), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches