

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

[Before Sri P.M. Jagtap, Vice-President & Sri S.S. Viswanethra Ravi, Judicial Member]

I.T.A. No. 1620/Kol/2018
Assessment Year: 2009-10

M/s. Devi Commonsales Pvt. Ltd.....Appellant
3, Saket Place
Kolkata -700 072
[PAN : AADCD 0772 C]

Income Tax Officer Ward-1(4), Kolkata.....Respondent

Appearances by:

Shri Subash Agarwal, Advocate, appeared on behalf of the assessee.

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

Date of concluding the hearing : March 7th, 2019

Date of pronouncing the order : March 29th, 2019

O R D E R

Per S.S. Viswanethra Ravi, JM :-

This is an appeal filed by the assessee directed against the order of the Id. Commissioner of Income Tax (Appeals) - 7, Kolkata, (hereinafter the 'Id. CIT (A)'), dt. 27/03/2018, passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), relating to the Assessment Year 2009-10, wherein he confirmed the order of the Assessing Officer *ex-parte* of the assessee.

2. We find that there is a delay of 12 days in filing of this appeal and an affidavit filed by the directors of the assessee stating that the assessee engaged a chartered accountant and they were under the impression that proper compliance were made by the said representative. The Id. A/R prayed to condone the delay and upon hearing both the parties, the reasons stated by one of the directors representing the assessee are *bonafide* and which really prevented the assessee from filing this appeal in time and the delay of 12 days in filing this appeal is condoned.

3. On merits, we have heard both the parties and perused the material available on record. It is observed that there was no representation before the Id.

CIT(A) and the ld. A/R prayed that if this Tribunal pleases to remand the matter to the file of the ld. CIT(A) for his fresh verification, the assessee is ready to comply with the notices. The ld. D/R reported no objection. We find that the issue challenged before the ld. CIT(A) relating to share capital and share premium, requires, in our opinion, assistance of the assessee by producing relevant documents in support of its claims. Therefore, we deem it proper to remand the matter to the file of the ld. CIT(A) for his fresh adjudication. The assessee is at liberty to file evidence, if any, in support of its claims. Thus, these grounds raised by the assessee are allowed for statistical purposes.

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

Kolkata, the 29th day of March, 2019.

Sd/-
[P.M. Jagtap]
 Vice President

Dated : 29.03.2019
 {SC SPS}

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

Copy of the order forwarded to:

1. M/s. Devi Commonsales Pvt. Ltd
3, Saket Place
Kolkata -700 072

2. Income Tax Officer Ward-1(4), Kolkata

3. CIT(A)-
 4. CIT- ,
 5. CIT(DR), Kolkata Benches, Kolkata.

True copy
 By order

Assistant Registrar
 ITAT, Kolkata Benches