

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. 1768/Kol/2018
Assessment Year: 2014-15

M/s. R. S. Software (India) Ltd. (PAN: AABCR7813G)	Vs.	Assistant Commissioner of Income- tax, Circle-2(2), Kolkata.
Appellant		Respondent

Date of Hearing	14.03.2019
Date of Pronouncement	10.04.2019
For the Appellant	Shri Arvind Agarwal, Advocate
For the Respondent	Shri Radhey Shyam, CIT, DR

ORDER

Per Shri A.T.Varkey, JM

This appeal filed by assessee is against the order of Ld. CIT(A) - 1, Kolkata dated 22.06.2018 for AY 2014-15.

2. At the outset itself, it has been brought to our notice that this is an ex parte order passed by the Ld. CIT(A). Before us, the Ld. AR contended that on the date when the matter was fixed the Ld. AR of the assessee was sick and could not attend on that date, therefore, the Ld. CIT(A) passed the ex parte order. We note that the case was initially fixed for hearing on 04.06.2018 and on that date case was adjourned at the request of the assessee for 12.06.2018 and on that date also the case was adjourned at the request of the assessee for 21.06.2018. So, only two opportunities were granted to the assessee and taking note that none appeared on 21.06.2018, the Ld. CIT(A) passed the ex parte order on 22.06.2018. It was brought to our notice that the Ld. AR of the assessee fell sick and was, therefore, could not attend the hearing. Since there is a reasonable cause for the Ld. AR of the assessee not to appear before the Ld. CIT(A), for the interest of justice and fair play, we

set aside the ex parte order of the Ld. CIT(A) and remand the matter back to his file to adjudicate the appeal on merits after affording reasonable opportunity of being heard to the assessee and in accordance to law. The appeal of assessee is allowed for statistical purposes.

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

Order pronounced in the open court on 10th April, 2019

Sd/-

(Dr. A. L. Saini)
Accountant Member

Sd/-

(A. T. Varkey)
Judicial Member

Dated: 10th April, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant –M/s. R. S. Software (India) Ltd., G. P. Agrawal & Associates, 7A, Kiran Shankar Ray Road, 2nd floor, Kolkata-700 001.
- 2 Respondent – ACIT, Circle-2(2), Kolkata.
- 3 CIT(A)-1 , Kolkata. (sent through e-mail)
- 4 CIT , Kolkata
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Sr. Pvt. Secretary