

आयकर अपीलिय 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. 1736/Kol/2018
Assessment Year: 2014-15

Gloster Limited (PAN: AAACG9800B)	Vs.	Deputy Commissioner of Income-tax, Circle-1(1), Kolkata.
Appellant		Respondent

Date of Hearing	13.03.2019
Date of Pronouncement	10.04.2019
For the Appellant	Shri Harish Agarwal, FCA
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 20.06.2018 for AY 2014-15.

2. At the outset, it has been brought to our notice that the order passed by the Ld. CIT(A) is an ex parte order. The Ld. AR submitted that the assessee sought an adjournment but the Ld. CIT(A) has not even mentioned the same and for buttressing this fact drew our attention to the copy of the adjournment application which bears seal of the office of Ld. CIT(A) showing that adjournment application was filed well in time before the Ld. CIT(A). Therefore, according to Ld. AR, the assessee did not get proper opportunity to present its case during the appellate proceedings. We note that though the assessee had filed the adjournment application, the Ld. CIT(A) has brushed aside the same and has passed the impugned order which resulted in violation of Natural Justice. Therefore, we are inclined to set aside the order of Ld. CIT(A) and restore the appeal back to the file of Ld. CIT(A) to

adjudicate the appeal on merits after affording reasonable opportunity of being heard to the assessee.

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

Dated: 10th March, 2019

Sd/-

(A. T. Varkey)
Judicial Member

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant –Gloster Limited, (since merged with Kettlewell Bullen & Co. Ltd.,) 21, Strand Road, Kolkata-700 001.
- 2 Respondent – DCIT, Circle-1(1), 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