

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. 2386/Kol/2018
Assessment Year: 2010-11

Tirupati Vancom Pvt. Ltd. (PAN: AABCT3758J)	Vs.	Deputy Commissioner of Income-tax, Circle-7, Kolkata.
Appellant		Respondent

Date of Hearing	23.04.2019
Date of Pronouncement	01.05.2019
For the Appellant	Shri Miraj D. Shah, AR
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) - 3, Kolkata dated 02.11.2017 for AY 2010-11.

2. At the outset itself, it has been brought to our notice that the impugned order of the of the Ld. CIT(A) is an ex parte order and it might have been happened because of the assessee has changed its address and, therefore, notice might not have been able to be served upon the assessee. We note from the cause title given in the impugned order of the Ld. CIT(A) the address given is Tirupati Vancom Pvt. Ltd. ‘Subham’ Suit No. 807, 1, Rowdon Street, Kolkata-700 017 whereas the address given in Form No. 36 is 63/3B, Sarat Bose Road, Lansdowne Market, , West Bengal, Pin-700025. Thus, we find that there was a change of address of the assessee and the notice might not have been served upon the assessee since it was sent to the old address. In such a scenario, we set aside the order of the Ld. CIT(A) and direct him to decide the appeal on merits after affording reasonable opportunity of being

heard to the assessee in accordance to law. 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 1st May, 2019

Sd/-

(Dr. A. L. Saini)
Accountant Member

Sd/-

(A. T. Varkey)
Judicial Member

Dated: 1st May, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant –M/s. Tirupati Vancom Pvt. Ltd., 63/3B, Sarat Bose Road, Lansdowne Market, Kolkata-700025.
- 2 Respondent – DCIT, Circle-7, Kolkata.
- 3 CIT(A)- 3 , Kolkata. (sent through e-mail)
- 4 CIT , Kolkata
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar