

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

BEFORE SHRI S.S.GODARA, JM & DR. A.L.SAINI, AM

आयकरअपीलसं./ITA Nos.2342to2344/Kol/2018

(निर्धारणवर्ष / Assessment Years: 2008-09, 2009-10 & 2011-12)

Cubs International Petrochem Ltd.	Vs.	DCIT, Circle-6(1), Kolkata
C/o, RSVPC & company, 41A, A.J.C. Bose Road, Suite No. 613, 6th Floor, Kolkata-700017		
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AACCB 1609 F		
(Assessee)	..	(Revenue)

Assessee by : Shri Vinod Kumar Jain, FCA
Respondent by : Shri Shankar Halder, JCIT Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 06/05/2019

घोषणाकीतारीख/Date of Pronouncement : /05/2019

आदेश / ORDER

Per Dr. A. L. Saini:

The captioned three appeals filed by the assessee , pertaining to assessment years 2008-09, 2009-10 & 2011-12 respectively are directed against the common order passed by the Commissioner of Income Tax (Appeal)-2, Kolkata, which in turn arises out of common penalty order passed by the Assessing Officer u/s 271(1)(b) of the Income Tax Act, 1961 (in short the Act) dated 19.06.2017.

2. Since these three appeals pertain to the same assessee, identical and common issues are involved therefore, these have been clubbed and heard together and a consolidated order is being passed for the sake of convenience and brevity.

3. We note that in case of all the three appeals the assessee had appeared before the Assessing Officer. The Id. Counsel submitted that the assessee on receipt of notice appeared before Assessing Officer, but Assessing Officer did not record his presence. The assessee also submitted written submission before Id. CIT(A). Assessee also filed an affidavit before Id. CIT(A). The Id. CIT(A) did not controvert these facts, hence we delete penalty u/s 271(1)(b) of the Act.

3. In the result, all the three appeals of the assessee are allowed.

Order pronounced in the Court on 10.05.2019

Sd/-
(S.S.GODARA)
न्यायिकसदस्य / JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 10/05/2019

(SB, Sr.PS)

Sd/-
(A.L.SAINI)
लेखासदस्य / ACCOUNTANT MEMBER

Copy of the order forwarded to:

1. Cubs International Petrochem Ltd.
2. DCIT, Circle-6(1), Kolkata
3. C.I.T(A)-
4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

True copy

By Order

Assistant Registrar
ITAT, Kolkata Benches