

आयकर अपीलिय अधीकरण, न्यायपीठ – “D” कोलकाता,  
*IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH “D” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and  
**Dr. A.L. Saini, Accountant Member**

**ITA No.2682/Kol/2018**  
Assessment Year :2014-15

Rahee Track Technologies Pvt. Ltd., NH-6, Argori, Jangalpur, Sankrail, Howrah-711302 <b>[PAN No.AAGCS 1931 D]</b>	<b>V/s.</b>	ACIT, Circle-13(2), Aaykar Bhawan Poorva, 110, Shanti Pally, Kolkata-107
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	Shri Manish Tiwari, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Shankar Halder, JCIT-SR-DR
सुनवाई की तारीख/Date of Hearing	07-05-2019
घोषणा की तारीख/Date of Pronouncement	17-05-2019

**आदेश /O R D E R**

**PER S.S.Godara, Judicial Member:-**

This assessee's appeal for assessment year 2014-15 arises against the Commissioner of Income Tax (Appeals)-5, Kolkata's order dated 01.11.2018 passed in case No. N293/CIT(A)-5/Circle-113(2)/16-17/Kol, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. It transpires at the outset that the assessee's seven substantive grounds challenge correctness of the CIT(A)'s ex parte order disallowing / adding various expenses to be not allowable as business expenditures. Learned Departmental Representative vehemently contends during the course

of hearing that the CIT(A) has passed his lower appellate order ex parte on account of assessee's failure in putting in appearance in response to various lower appellate hearing notice(s) He takes us to para-3 of CIT(A)'s order in this regard. We find no merit in Revenue's foregoing contentions. The CIT(A)'s findings to this effect have nowhere stated that the assessee had not actually served the relevant lower appellate hearing notice. Be that as it may, the fact also remains that CIT(A) has not considered the issue on merits. We therefore deem it appropriate to restore the instant lis back to CIT(A) after affording three effective opportunity of hearing to the taxpayer.

3. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in the open court 17/05/2019

Sd/-

(लेखा सदस्य)

(Dr.A.L. Saini)

(Accountant Member)

Kolkata,

\*Dkp, Sr.P.S

दिनांक:- 17/05/2019 कोलकाता ।

Sd/-

(न्यायिक सदस्य)

(S.S.Godara)

(Judicial Member)

**आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-**

1. अपीलार्थी/Appellant-Rahee Track Technologies Pvt. Ltd., NH-6, Argori, Jangalpaur, Sankrail, Howrah-711302
2. प्रत्यर्थी/Respondent-ACIT, Cir-13(2), Aaykar Bhawan Poorva, 110, Shanti Pally, Kol-107
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
कोलकाता ।