

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

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

आयकरअपीलसं./ITA No.670/Kol/2017

(निर्धारणवर्ष / Assessment Year: 2012-13)

Chandramukhi Impex (P) Ltd. 12 th Floor, Room No. 07, Chatterjee International Centre, 33A, J.L. Nehru Road, Kolkata-700017.	Vs.	DCIT, Circle-8(1), Kolkata
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AABCC 1782 B		
(Assessee)	..	(Revenue)

Assessee by : Shri Rajeeva Kumar, Advocate
Respondent by : Shri Shankar Halder, JCIT, Sr. DR

सुनवाईकीतारीख/ Date of Hearing : 12/03/2019

घोषणाकीतारीख/Date of Pronouncement : 15/05/2019

आदेश / O R D E R

Per Dr. A. L. Saini:

The captioned appeal filed by the assessee , pertaining to assessment year 2012-13 is directed against the order passed by the Commissioner of Income Tax (Appeal)-16, Kolkata, which in turn arises out of an assessment order passed by the Assessing Officer u/s 143(3) of the Income Tax Act, 1961 (in short the Act) dated 28.03.2015.

3. At the outset itself, the assessee by way of grounds of appeal assailed the impugned order by contending that the assessee could not represent his case before

Ld. CIT(A) and the order being an ex-parte order, stood vitiated on account of violation of principle of natural justice. The Id. Counsel for the assessee contended that in the interest of justice, another opportunity to contest the appeal before the Ld. first appellate authority may be granted to the assessee.

4. We have heard both the parties and perused the material available on record. We note that the Id. CIT(A) did not consider the assessment records ground wise and did not pass order on merits based on the documents available before him hence it is a violation of principle of natural justice. Besides, Id. CIT(A) did not consider the entire submissions of the assessee. We note that the Id. CIT(A) failed to determine the obligations and rights of the assessee. We note that it is settled law that principles of natural justice and fair play require that the aggrieved party is granted sufficient opportunity of being heard to contest his case. Hence we are of the view that one more opportunity should be given to assessee to plead his case before Id. CIT(A). Therefore, without delving much deeper into the merits of the case, in the interest of justice, we restore the matter back to the file of Ld. CIT(A) for de novo adjudication and pass a speaking order after affording sufficient opportunity of being heard to the assessee, who in turn, is also directed to contest his stand forthwith. Therefore, we deem it fit and proper to set aside the order of the Id. CIT(A) and remit the matter back to the file of the Id. CIT(A) to adjudicate the issue afresh on merits. For statistical purposes, the appeal of the assessee is allowed.

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

Order pronounced in the Court on 15.05.2019

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

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

कोलकाता /Kolkata;

दिनांक/ Date: 15/05/2019

(SB, Sr.PS)

Copy of the order forwarded to:

1. Chandramukhi Impex (P) Ltd.
2. DCIT, Circle-8(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