आयकर अपीलीय अधिकरण, "एस.एम.सी" न्यायपीठ, राँची

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH, RANCHI

श्री चन्द्र मोहन गर्ग, न्यायिक सदस्य के समक्ष ।

BEFORE SHRI CHANDRA MOHAN GARG, JUDICIAL MEMBER

आयकर अपील सं./**ITA No.05/RAN/2019**

(**निर्धारण वर्ष /** Assessment Year :2013-2014)

M/s S.K.Tekriwal, 4, Ballab Das Street, 3rd Floor, Room No.334A, Kolkata-700007	Vs.	ACIT, Central Circle-2, Ranchi
स्थायी लेखा सं./जीआइआर सं./PAN/GIR No. : **AARFS 0465 J**		
(अपीलार्थी **/Appellant**)	..	(प्रत्यर्थी / **Respondent**)

निर्धारिती **की ओर से** /Assessee by :None

राजस्व **की ओर से** /Revenue by : Shri P.K.Mondal, DR

सुनवाई की तारीख **/ Date of Hearing : 24/05/2019**

घोषणा की तारीख**/Date of Pronouncement 24/05/2019**

आदेश / O R D E R

This appeal has been filed by the assessee against the order of Commissioner of Income Tax (Appeals), Ranchi, dated 19.11.2018 for the assessment year 2013-2014.

2. None appeared on behalf of the assessee, even the case was called for second round hearing, neither any adjournment petition is filed by the assessee, therefore, I proceeded to dispose off the case after considering the submissions of the ld. DR and material available on record.

3. Ld. DR relied on the orders of CIT(A) and Assessing Officer and submitted that the assessee deliberate not appeared before the CIT(A), therefore, appeal of the assessee deserves to be dismissed.

4. I have heard the submissions of ld. DR and perused the relevant material placed in the record of the Tribunal. I find that the appeal of the assessee filed before the CIT(A) has been dismissed *ex parte* by the CIT(A). Considering the facts and circumstances of the case and in the interest of justice and fair-play, there will be no loss to the Revenue if one more opportunity be granted to the assessee to represent its case before the CIT(A). Accordingly, I restore the appeal of the assessee to the file of CIT(A) for fresh adjudication of the appeal of the assessee, after providing sufficient opportunity of hearing to the assessee. The assessee is also directed to cooperate with the AO in early disposal of the case.

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

Order pronounced in the open court on 24/05/2019.

Sd/-
(CHANDRA MOHAN GARG)
न्यायिक सदस्य / JUDICIAL MEMBER

राँची/Ranchi; दिनांक Dated 24/05/2019

Prakash Kumar Mishra, Sr.P.S.

<u>आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to</u> :

1. अपीलार्थी / The Appellant- .
   M/s S.K.Tekriwal,
   4, Ballab Das Street, 3rd Floor,
   Room No.334A, Kolkata-700007
2. प्रत्यर्थी / The Respondent-
   ACIT, Central Circle-2, Ranchi
3. आयकर आयुक्त(अपील) / The CIT(A),
4. आयकर आयुक्त / CIT
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, **राँची** / DR, ITAT, **Ranchi**
6. गार्ड फाईल / Guard file.

सत्यापित प्रति //True Copy//

आदेशानुसार/ BY ORDER,

(**Senior Private Secretary**)
आयकर अपीलीय अधिकरण, राँची / ITAT, Ranchi