

**IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH '(SMC)', KOLKATA  
[Before Shri P.M. Jagtap, Vice President (KZ)]**

**I.T.A. No. 675/Kol/2019**  
Assessment Year: 2011-12

**Smt. Pushpa Singh.....Appellant**  
**Flat No. 604, Bhagyalaxmi Building,**  
**18C, Kennedy Bridge Opera House,**  
**Mumbai - 400 004.**  
**[PAN: ALVPS 6831 R]**

**Vs**

**ITO, Ward-8(1)Kolkata.....Respondent**  
**P-7, Chowringhee Square,**  
**Kolkata - 700 069.**

**Appearances by:**

*Shri Ravi Tulsian, FCA appearing on behalf of the Assessee.*

*Shri Jayant Khanra, JCIT, Sr. DR appearing on behalf of the Revenue.*

Date of concluding the hearing : September 17, 2019

Date of pronouncing the order : September 17, 2019

**ORDER**

This appeal filed by the assessee is directed against the order of Ld. CIT(A) - 3, Kolkata dated 16.03.2018 passed ex-parte whereby he dismissed the appeal of the assessee.

2. The assessee in the present case is an individual who is engaged in the business of dealing in jewellery & ornaments. The return of income for the year under consideration was filed by her on 19.07.2011 declaring a total income of Rs. 7,83,860/-. In the assessment completed u/s 143(3) of the Act vide an order dated 27.03.2014, the total income of the assessee was determined by the AO at Rs. 22,28,710/- after making additions of Rs. 12,10,000/- and Rs. 2,29,545/- on account of disallowance of interest and disallowance of commission respectively.

3. Against the order passed by the AO u/s 143(3), an appeal was preferred by the assessee before the Ld. CIT(A) and since there was

no compliance on the part of the assessee to the notices issued by him fixing the said appeal for hearing from time to time, the Ld. CIT(A) dismissed the appeal of the assessee vide his appellate order dated 16.03.2018 passed ex-parte. Aggrieved by the order of the Ld. CIT(A), the assessee has preferred this appeal before the Tribunal.

4. I have heard the arguments of both the sides and also perused the relevant material available on record. In support of the preliminary issue raised by the assessee in this appeal challenging the impugned order passed by the Ld. CIT(A) ex-parte, the learned counsel for the assessee has submitted that the notices of hearing were sent by the Ld. CIT(A) to a wrong address and not to the address given by the assessee in the appeal memo filed with the office of the Ld. CIT(A) in Form No. 35. He has submitted that none of the notices issued by the Ld. CIT(A), therefore, was received by the assessee and such non-receipt of notices resulted into non-appearance of the assessee before the Ld. CIT(A). Keeping in view this submission made by the learned counsel for the assessee, I am satisfied that there was a sufficient cause for the non-appearance of the assessee when her appeal was called for hearing before the Ld. CIT(A). Even the learned DR has not been able to dispute this position. I, therefore, set aside the impugned order passed by the Ld. CIT(A) ex-parte and remit the matter back to him for disposing of the appeal of the assessee afresh on merit in accordance with law after giving proper and sufficient opportunity of being heard to the assessee. As undertaken by the learned counsel for the assessee, the assessee shall make due compliance before the Ld. CIT(A) and shall extend all the possible

cooperation in order to enable the Ld. CIT(A) to dispose of the appeal expeditiously.

**5. In the result, the appeal of the assessee is treated as allowed for statistical purpose.**

Order Pronounced in the Open Court on 17<sup>th</sup> September, 2019.

Sd/-  
(P.M. JAGTAP)  
VICE PRESIDENT

**Dated: 17/09/2019**

Biswajit, Sr. PS

Copy of order forwarded to:

1. Smt. Pushpa Singh, Flat No. 604, Bhagyalaxmi Building, 18-C, Kennedy Bridge Opera House, Mumbai – 400 004.
2. ITO, Ward – 8(1), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Assistant Registrar / H.O.O.  
ITAT, Kolkata