

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

I.T.A. No. 829/Kol/2019
Assessment Year: 2013-14

M/s. Nipun Agency Pvt. Ltd.....Appellant
493B/1, Panchsheel Apartments,
Block-G, 701, G.T. Road(S), Shibpur,
Howrah - 711 102.
[PAN: AACCN 9459 M]

VS

Income Tax Officer.....Respondent
Ward - 6(3), Kolkata,
Kolkata - 700 069.

Appearances by:

None appearing on behalf of the Assessee.

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

Date of concluding the hearing : October 21, 2019

Date of pronouncing the order : October 21, 2019

ORDER

This appeal filed by the assessee is directed against the order of Ld. CIT(A) - 2, Kolkata dated 22.01.2019 passed ex-parte whereby he dismissed the appeal of the assessee for non-prosecution.

2. The assessee in the present case is a company which is engaged in the business of investment in shares and securities. The return of income of for the year under consideration was filed by it on 18.12.2014 declaring a total income of Rs. 76,820/-. In the assessment completed u/s 143(3), the total income of the assessee vide an order dated 08.03.2016 was determined by the AO at Rs. 1,66,820/- after making an addition of Rs. 90,000/- on account of disallowance u/s 14A read with Rule 8D.

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 for non-prosecution vide his appellate order dated 22.01.2019 passed ex-parte. Aggrieved by the order of the Ld. CIT(A), the assessee has preferred this appeal before the Tribunal.

4. At the time of hearing before the Tribunal, none has appeared on behalf of the assessee. This appeal of the assessee is therefore being disposed of ex-parte after hearing the learned DR who has fairly pointed out from the impugned order of the Ld. CIT(A) that all the notices sent by the Ld. CIT(A) fixing the appeal of the assessee for hearing from time to time were returned back with the postal remarks "not known / left". It is thus clear that none of the notices of hearing sent by the Ld. CIT(A) was ever received by the assessee and such non-receipt of notices apparently resulted into non-appearance of the assessee before the Ld. CIT(A) when its appeal was called for hearing. Moreover, as per the provisions of sub-section (6) of section 250, the Ld. CIT(A) was required to dispose of the appeal of the assessee vide an order in writing stating the points for determination, the decision thereon and the reasons for the decision. It is observed that the impugned order passed by the Ld. CIT(A) does not comply with these requirements. 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.

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

Order Pronounced in the Open Court on 21st October, 2019.

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

Dated: 21/10/2019

Biswajit, Sr. PS

Copy of order forwarded to:

1. M/s. Nipun Agency Pvt. Ltd., 493B/1, Panchsheel Apartments, Block-G, 701, G.T. Road(S), Shibpur, Howrah – 711 102.
2. ITO, Ward-6(3), Kolkata.
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

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