

आयकर अपीलीय अधीकरण, न्यायपीठ – “C” कोलकाता,  
 IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA  
 (समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)  
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 51/Kol/2019  
 Assessment Year: 2013-14

M/s. Metafeb Builders & Contractors Pvt. Ltd. (PAN:AACCM0408M)	Vs.	Income-tax Officer, Ward-14(3), Kolkata.
Appellant		Respondent

For the Appellant	N o n e
For the Respondent	Shri Supriyo Pal, JCIT, Sr. DR

Date of Hearing	31.10.2019
Date of Pronouncement	31.10.2019

**ORDER**

**Per Shri A.T.Varkey, JM**

This is an appeal preferred by the assessee against the order of Ld. CIT(A) – 5, Kolkata dated 04.10.2018 for AY 2013-14.

2. At the outset we find that there is a delay of 7 days in filing of this appeal. After perusing the petition for condonation, we are convinced that the assessee was prevented by sufficient cause from filing the appeal on time. Hence, the delay is condoned and the appeal is admitted.

3. None appeared on behalf of the assessee at the time of hearing before us. There is no application for adjournment either. Under these circumstances, we dispose off the case *ex-parte* on merits *qua* the assessee after hearing the ld. Departmental Representative.

4. At the outset, after perusing the order passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. We note that the ld. CIT(A) has not disposed off the case on merits and passed a cryptic order. This is not in accordance with law. Hence, we deem it fit to restore the issue to the file of the ld. CIT(A), for fresh adjudication, in

accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of natural justice.

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

Order is pronounced in the open court.

Sd/-  
(J. Sudhakar Reddy)  
Accountant Member

Sd/-  
(A. T. Varkey)  
Judicial Member

Dated: 31<sup>st</sup> October, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1)Appellant – M/s. Metafeb Builders & Contractors Pvt. Ltd., 16B, Madan Chatterjee Lane, Kolkata-700 007.

2) Respondent –ITO, Ward-14(3), Kolkata.

3) CIT(A)-5, Kolkata. (sent through e-mail)

4)CIT , Kolkata

5)DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar