

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA**

[Before Shri J. Sudhakar Reddy, Hon'ble Accountant Member & Shri Aby T. Varkey, Hon'ble Judicial Member]

I.T.A. No. 284/Kol/2019
Assessment Year: 2013-14

Urmindra Vincom (P) Ltd.....Appellant
C/o. M/s Salarpuria Jajodia & Co.
7, Chittarnajan Avenue
Kolkata - 700 072
[PAN: AAACU 4112 A]

Vs.

Income Tax Officer, Ward-6(4), Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Dhruvajyoti Ray, JCIT, Sr. D/R, appearing on behalf of the Revenue

Date of concluding the hearing : October 31st, 2019

Date of pronouncing the order : October 31st, 2019

O R D E R

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 2, Kolkata, (hereinafter the "ld.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 02/08/2017, for the Assessment Year 2013-14.

2. None appeared on behalf of the assessee despite issue of notice by RPAD. 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.

3. 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 find that the ld. CIT(A) has not disposed off the case on merits. 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.

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

Kolkata, the 31st day of October, 2019.

Sd/-
[Aby T. Varkey]
Judicial Member

Dated : 31.10.2019
{SC SPS}

Copy of the order forwarded to:

1. Urindra Vincom (P) Ltd
B-2/2, 2nd Floor
Gillander House
8, N.S. Road
Kolkata

2. Income Tax Officer, Ward-6(4), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches

