

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

[Before Shri J. Sudhakar Reddy, Accountant Member & Shri Aby T. Varkey, Judicial Member]

**I.T.A. No. 22/Kol/2019
Assessment Year: 2012-13**

***Provincial Investment Corporation Pvt. Ltd.*.....*Appellant*
*[PAN: AABCP 5064 D]***

Vs.

ITO, Ward-5(2), Kolkata*.....*Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Supriyo Pal, JCIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : October 31st, 2019

Date of pronouncing the order : October 31st, 2019

ORDER

Per Shri A.T.Varkey, JM:

This appeal is filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-2, Kolkata ['CIT(A)' for short] dated 12.10.2018.

2. None appeared on behalf of the assessee despite issue of notice by RPAD. There is no application for adjournment either. We find that the ld. Assessing Officer ('AO' for short) has passed an *ex-parte* order. He has not disposed off the appeal on merits. Such dismissal for non-prosecution is not permissible in law.
3. The ld. DR submitted that the issue may be restored to the file of the AO as there was violation of principles of natural justice at the stage of the assessment itself.
4. Under these circumstances we set aside the matter to the file of the AO for fresh adjudication in accordance with law.

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

Kolkata, the 31st October, 2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member
Dated: 31.10.2019
Bidhan

Sd/-
[Aby T. Varkey]
Judicial Member

Copy of the order forwarded to:

1. ***Provincial Investment Corporation Pvt. Ltd, 14, Netaji Subhash Road, 1st Floor, Kolkata-700 001.***
2. ***ITO, Ward-5(2), Kolkata.***
3. CIT-
4. CIT(A)-2, Kolkata. (sent through mail)
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches