

**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. 1485/Kol/2019  
Assessment Year: 2008-09**

**Guru Vincom Pvt. Ltd. ....Appellant  
[PAN: AACCG 9097 N]**

**Vs.**

**ITO, Ward-6(4), Kolkata.....Respondent**

**Appearances by:**

*Sh. Manish Tiwari, FCA, appeared on behalf of the Assessee.*

*Sh. Dhruvajyoti Ray, JCIT, Sr. DR, appeared on behalf of the Revenue.*

Date of concluding the hearing : October 31<sup>st</sup>, 2019

Date of pronouncing the order : October 31<sup>st</sup>, 2019

**ORDER**

**Per J. Sudhakar Reddy, AM:**

This appeal is filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-17, Kolkata ['CIT(A)' for short] dated 21.03.2017.

2. After hearing rival contentions we find that, the address of the assessee has changed and both the AO as well as the Id. CIT(A) tried to serve the notices at the old address and as the assessee has not appeared, they passed *ex-parte* orders. No proper opportunity of being heard was given to the assessee. The Id. CIT(A) has also not disposed off the appeal on merits. Such dismissal for non-prosecution is not permissible in law. The Id. Counsel for the assessee submits that the case may be restored to the file of the AO for fresh adjudication in accordance with law.

3. The Id. DR submitted that the issue may be restored to the file of the Id. 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 Id. AO for fresh adjudication in accordance with law.

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

***Kolkata, the 31<sup>st</sup> October, 2019.***

Sd/-  
[Aby T. Varkey]  
Judicial Member  
Dated: 31.10.2019  
*Bidhan*

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

*Copy of the order forwarded to:*

1. ***Guru Vincom Pvt. Ltd., 67, Canal Circular Road, Kolkata-700 054.***
2. ***ITO, Ward-6(4), Kolkata.***
3. CIT-
4. CIT(A)-24, Kolkata. (sent through mail)
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches