

**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. 103/Kol/2019
Assessment Year: 2014-15**

M.K. Jokai Agri Plantations P. Ltd.....Appellant
[PAN: AALCA 7539 A]

Vs.

DCIT, Circle-4(1), 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 J. Sudhakar Reddy, AM :-

This appeal is filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-18, Kolkata ['CIT(A)' for short] dated 16.10.2018.

2. None appeared on behalf of the assessee. We find that the ld. CIT(A) 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 ld. CIT(A) as there was violation of principles of natural justice.

4. Under these circumstances we set aside the matter to the file of the ld. CIT(A) 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/-
[Aby T. Varkey]
Judicial Member
Dated: 31.10.2019
Bidhan

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. ***M.K. Jokai Agri Plantations P. Ltd., 62/13, Promotosh Barua Sarani, Kolkata-700 019.***
2. ***DCIT, Circle-4(1), Kolkata.***
3. CIT-
4. CIT(A)-18, Kolkata. (sent through mail)
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches