

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA
(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member)**

**I.T.A. Nos. 1837 & 1838/Kol/2018
Assessment Years: 2007-08 & 20008-09**

Petrofarms Ltd.....Appellant
[PAN : AABCP 5729 K]

Vs.

DCIT, Circle-8(2), Kolkata.....Respondent

Appearances by:

*Sh. A.K. Tibrewal, FCA, appeared on behalf of the Assessee.
Smt. Ranu Biswas, Addl CIT, appeared on behalf of the Revenue.*

Date of concluding the hearing : October 21st, 2019
Date of pronouncing the order : November 6th, 2019

ORDER

Per J. Sudhakar Reddy, AM:

Both these appeals are filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-18, Kolkata ['CIT(A)' for short] dated 02.05.2018 passed u/s 250 of the Income Tax Act, 1961 ('the Act' for short).

2. After hearing rival contentions, we find that the ld. first appellate authority has passed an ex-parte order. He has not disposed off the appeals on merits. This is not in accordance with law. Under these circumstances we set aside the issue to the file of the ld. first appellate authority for fresh disposal in accordance with law after giving the assessee adequate opportunity of being heard.

3. In the result, both the appeals of the assessee are allowed for statistical purposes.

Kolkata, the 6th November, 2019.

Sd/-
[S.S. Godara]
Judicial Member
Dated : 06.11.2019
Bidhan

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. ***Petrofarms Ltd., 23, A.M. Ghosh Road, Budge Budge, Kolkata-700 137.***
2. ***DCIT, Circle-8(2), 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