

आयकर अपीलिय अधीकरण, न्यायपीठ – “A” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
(समक्ष श्री ए.टी. वर्की, न्यायिक सदस्य एवं डॉ ए.एल. सैनी, लेखा सदस्य)
[Before Shri A. T. Varkey, JM & Dr. A.L. Saini, AM]

I.T.A. No. 1244/Kol/2017
Assessment Year: 2012-13

AIS Advance Information System (I) Pvt. Ltd. (Now known as PSI Metals India Pvt. Ltd.) No. 6, Old Post Office Street, 2 nd Floor, Kolkata-700 001.	Vs.	DCIT Circle 2(1), Kolkata.
(PAN: AAHCA 3798 F)		
Appellant		Respondent

For the Appellant	Shri Indranil Banerjee, CA
For the Respondent	Shri Supriyo Pal, JCIT, Sr. DR

Date of Hearing	22.10.2019
Date of Pronouncement	20.11.2019

ORDER

Per Shri A.T.Varkey, JM:

This appeal preferred by the assessee is against the order of the Ld. CIT(A)-9, Kolkata order dated 28.02.2017 for Assessment Year (hereinafter ‘AY’) 2012-13.

2. At the outset itself, the Ld. AR brought to our notice that the impugned order was an *ex-parte* order passed by the Ld. CIT(A). It was also brought to our notice that only one notice dated 09.02.2017 was issued by the Ld. CIT(A) which was not served upon the assessee and no reference that it had been sent to the assessee has been mentioned even by the Ld. CIT(A) in his order. The Ld. AR drew our attention to the impugned order wherein the Ld. CIT(A) has observed – “*Since there is no compliance during the appellant proceedings and there is no new fact/details available for consideration, I do not find any infirmity in the AO’s order. Therefore, appeal is dismissed.*” So, according to the Ld. AR, no proper opportunity of hearing was given to the assessee by the Ld. CIT(A).

3. We note that the Ld. CIT(A) has passed an *ex-parte* order without affording proper opportunity of hearing to the assessee which is against the principles of natural justice. So, we set aside the order of the Ld. CIT(A) and remand the matter back to the file of the Ld. CIT(A) to decide the appeal afresh after affording reasonable opportunity of being heard to the assessee in accordance with law.

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

Order is pronounced in the open court on 20 November, 2019.

Sd/-
(A.L. Saini)
Accountant Member

Sd/-
(A. T. Varkey)
Judicial Member

Dated: 20 November, 2019

Bidhan (P.S.)

Copy of the order forwarded to:

- 1 Appellant – AIS Advance Information System (I) Pvt. Ltd. (Now known as PSI Metals India Pvt. Ltd.), No. 6, Old Post Office Street, 2nd Floor, Kolkata-700 001.
- 2 Respondent – DCIT, Circle 2(1), Kolkata.
- 3 CIT(A)- 9, Kolkata. (sent through e-mail)
- 4 CIT
- 5 DR, Kolkata Benches, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar