

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "A" KOLKATA*

Before **Shri P.M.Jagtap, Vice-President** and
Shri S.S.Godara, Judicial Member

ITA No.1685/Kol/2017
Assessment Year:2012-13

Raiganj Central Co-Operative Bank Ltd., Ukilpara, Raiganj, Dist. Uttar Dinajpur Pin-733134 [PAN No.AAAAR 6191 E]	बनाम/ V/s.	DCIT, Circle-2, Jalpaiguri, Central Revenue Building, Naya Basti, Race Course Road Jalpaiguri-735101
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri N.C.Mondal, FCA
प्रत्यर्थी की ओर से/By Respondent	Dr. A.K. Nayak, CIT-DR
सुनवाई की तारीख/Date of Hearing	23-09-2019
घोषणा की तारीख/Date of Pronouncement	27-11-2019

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)-Jalpaiguri's order dated 11.05.2017, passed in case No34/JAL/CIT(A)/JAL/2015-16, involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Heard both the parties. Case file perused.

2. It transpires during the course of hearing that the assessee's multiple folded substantive grounds challenge correctness of both the parties lower authorities' to make various disallowance(s) / addition(s) in case of Co-Operative Bank Ltd. / taxpayer. We come to page 3 para of the CIT(A)'s appellate order that he had issued seven notice(s) to the taxpayer / appellant on various dates of hearing wherein nobody put in appearance at the latter's behest. This made the CIT(A) to affirm the Assessing

Officer's action making various disallowance(s) / addition(s) by his *ex parte* order under challenge.

3. Learned departmental representative fails to rebut the clinching factual position that although the Assessing Officer had framed a regular assessment making the impugned disallowance(s) / addition(s) on multiple issues in view of the detailed evidence placed on record, the CIT(A)'s findings neither framed the points of adjudication nor made any detailed adjudication as contemplated sec. 250(6) of the Act. We therefore deem it appropriate to restore these issues back to the CIT(A) for afresh adjudication as per law within three effective opportunities of hearing. This assessee shall appear before CIT(A) appellate proceedings on its own along with a copy of our instant remand directions on or before **30.04.2020**.

4. This assessee's appeal is allowed for statistical purposes in above terms.

Order pronounced in open court on 27/11/2019

Sd/-
(उपाध्यक्ष)
(P.M.Jagtap)
Vice President

Sd/-
(न्यायिक सदस्य)
(S.S.Godara)
Judicial Member

*Dkp-Sr.PS

दिनांक:- 27/11/2019 कोलकाता / Kolkata

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Raiganj Central Co-Op Bank Ltd., Ukilpara, Raiganj, Dist. Uttar Dinajpur Pin-733134
2. प्रत्यर्थी/Respondent-DCIT, Cir-2, Central Revenue Building, Naya Basti, Race Course Road, Jalpaiguri-735101
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।