

आयकर अपीलीय अधीकरण, न्यायपीठ – “C(SMC)” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “C(SMC)” BENCH: KOLKATA
 (समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri A. T. Varkey, JM]

ITA No.1251/Kol/2019
Assessment Year: 2013-14

Aspire Institute (PAN: AASFA8839P)	Vs.	Income-tax Officer, Wd-29(4), Kolkata
Appellant		Respondent
Date of Hearing		21.11.2019
Date of Pronouncement		29.11.2019
For the Appellant		Shri Manish Tewari, FCA
For the Respondent		Shri Jayanta Khanua, JCIT, Sr. DR

ORDER

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-12, Kolkata dated 25-06-2018 for the assessment year 2013-14.

2. At the outset itself, the Ld. Counsel for the assessee Shri Manish Tiwari, FCA appearing for the assessee contended that the impugned order is an ex parte order passed by the Ld. CIT(A) after issuing two notices which could not be acted upon by the assessee as the assessee did not receive the notices for hearing for the reason that assessee had shifted its registered office at C/o Mrs. Nila Bhattacharya, 8B, Gobinda Auddy Road, Chetla, Kolkata-700 027, so for the aforesaid reasons it could not appear before the Ld. CIT(A) and it was not intentional on the part of the assessee. Taking note of the aforesaid facts, I am of the considered view that assessee did not get proper opportunity before the Ld. CIT(A), therefore, I am inclined to set aside the order of the Ld. CIT(A) and remand the matter back to the file of Ld. CIT(A) for de novo adjudication on merits after hearing the assessee in accordance to law. The assessee is directed to participate in the appellate proceedings diligently and directed to furnish the correct address to the Ld CIT(A).

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

Order is pronounced in the open court on 29th November, 2019.

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

Dated :29th November, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Aspire Institute, C/o Mrs. Nila Bhattacharya, 8B, Gobinda Auddy Road, Chetla, Kolkata-700 027
2. Respondent – ITO, Ward-29(4) , Kolkata.
3. CIT(A)-12, Kolkata (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar