

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

ITA No.1634/Kol/2019
Assessment Year: 2012-13

Macneill Logistics Pvt. Ltd. (PAN: AAHCM1709J)	Vs.	Tax Recovery Officer-4, Kolkata
Appellant		Respondent
Date of Hearing	25.11.2019	
Date of Pronouncement	29.11.2019	
For the Appellant	Mrs. Saswati Mitra (Dutta), Advocate	
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)-4, Kolkata dated 28-12-2018 for the assessment year 2012-13.

2. At the outset itself, the Ld. Counsel for the assessee Mrs. Saswati Mitra (Dutta, Advocate appearing for the assessee contended that the impugned order is an ex parte order passed by the Ld. CIT(A). It was brought to my notice that assessee received the notices for hearing after the date of hearing. Hence, according to her, without giving reasonable opportunity the order was passed which is violative of natural justice and non-participation before Ld. CIT(A) 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.

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

Jd.(Sr.P.S.)

Dated :29th November, 2019

Copy of the order forwarded to:

1. Appellant – M/s. Macneill Logistics Pvt. Ltd., P-10, Taratala Road, Kolkata-700 088.
2. Respondent – Tax Recovery Officer-4, Kolkata.
3. CIT(A)-4, Kolkata (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar