

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA  
[Before Shri J. Sudhakar Reddy, Accountant Member]**

**I.T.A. No. 1404/Kol/2019  
Assessment Year: 2014-15**

***M/s. West Bengal Agro Textile Corp. Ltd.....Appellant  
[PAN: AAACW 4132 G]***

***Vs.***

***ACIT, Circle-8(2), Kolkata.....Respondent***

**Appearances by:**

*None appeared on behalf of the Assessee.*

*Sh. Dhrubajyoti Ray, JCIT, Sr. DR, appeared on behalf of the Revenue.*

Date of concluding the hearing : November 06<sup>th</sup>, 2019

Date of pronouncing the order : November 27<sup>th</sup>, 2019

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-15, Kolkata ['CIT(A)' for short] dated 29.03.2019 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for the AY 2014-15.

2. None appeared on behalf of the assessee. There is no petition filed for adjournment either. Under these circumstances I dispose off the case *ex-parte* qua the assessee.

3. I find that the ld. CIT(A) has passed an *ex-parte* order. The appeal has not been disposed off on merits. This is not permissible in law. Hence, I restore the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law after giving the assessee adequate opportunity of being heard.

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

***Kolkata, the 27<sup>th</sup> November, 2019.***

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

Dated: 27.11.2019  
*Bidhan*

*Copy of the order forwarded to:*

- 1. M/s. West Bengal Agro Textile Corp. Ltd., Chatterjee International, Room No. 11 & 12, 33A, J.L. Nehru Road, Kolkata-700 071**
- 2. ACIT, Circle-8(2), Kolkata.**
3. CIT(A)-15, Kolkata. (sent through e-mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through e-mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches