

**IN THE INCOME TAX APPELLATE TRIBUNAL  
GAUHATI BENCH "E" COURT AT KOLKATA**

**Before Shri S.S.Godara, Judicial Member and  
Dr. A.L.Saini, Accountant Member**

<b>ITA No.312/Gau/2018</b> Assessment Year :2012-13
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RNB Carbide & Ferro Alloys Pvt.Ltd., C/o Sagarmal Ramkumar Complex, S.R.C.B. Road, Fancy Bazar, Guwahati-781001 <b>[PAN No.AACCR 0993 G]</b>	<b>V/s.</b>	Income Tax Officer Ward-2(2) Aayakar Bhawan, Christian Basti, G.S. Road, Guwahati-781005
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Jayanta Mridha, JCIT DR
सुनवाई की तारीख/Date of Hearing	09-12-2019
घोषणा की तारीख/Date of Pronouncement	13-12-2019

**आदेश /ORDER**

**PER BENCH:-**

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)-2 Guwahati's order dated 27.08.2018 passed in case No.Guwa-244/2015-16 involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Case called twice. None appears at the assessee's behest. It is accordingly proceeded *ex parte*.

2. Learned departmental representative invites our attention to assessee multiple substantive grievances correctness of both the lower authorities'

denying u/s.80IC deduction of ₹3,06,44,923/- in both the lower proceedings. We notice at the outset that the CIT(A) has passed his lower appellate order *ex parte* whilst affirming the Assessing Officer's action making addition of ₹3,06,44,923/- in the assessment order dated 30.03.2015. Learned departmental representative fails to dispute that neither there is any indication about the actual service of the last hearing notice in lower appellate proceedings nor is there any adjudication on merits as contemplated u/s.250(6) of the Act. We therefore restore the assessee's substantive ground back to the CIT(A) for afresh adjudication on merits within three effective opportunities of hearing.

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

Order pronounced in the open court 13/12/2019

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

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

\*Dkp

दिनांक:- 13/12/2019 कोलकाता।

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

1. अपीलार्थी/Appellant-RNB Carbide & Ferro Alloys Pvt. Ltd. C/o Sagarmal Ramkumar Complex, S.R.C.B.Road, Fancy Bazar, Guwahati-781001
2. प्रत्यर्थी /Respondent-ITO Ward-2(2), Aayakar Bhawan, Christian Basti, G.S. Road Guwahati-781005
3. संबंधित आयकर आयुक्त / Concerned CIT Guahati
4. आयकर आयुक्त- अपील / CIT (A) Guahati
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, / DR, ITAT, Guahati
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

Sr. Private Secretary, Head of  
Office/DDO  
आयकर अपीलीय अधिकरण,  
गूवाहाठी ।