

**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**

ITA No.04/Gau/2018 Assessment Year :2013-14

M/s Agartala Rubber Industry, Head Office: Kuber House, Nr. Sahnewal Airport, Jugiana, Ludhiana (Punjab) [PAN No.AAPfA 7531 H]	V/s.	ACIT, Cir-Agartala, Tripura
अपीलार्थी /Appellant		
..		
प्रत्यर्थी/Respondent		

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Amaitava Sen, JCIT-DR
सुनवाई की तारीख/Date of Hearing	11-12-2019
घोषणा की तारीख/Date of Pronouncement	18-12-2019

आदेश /ORDER

PER BENCH:-

This Revenue's appeal for assessment year 2013-14 arises against the Commissioner of Income Tax (Appeals)-Shillong's order dated 01.11.2016 passed in case No.Shill-333/2015-16 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. Heard learned departmental representative.

2. Learned departmental representative invites our attention to assessee's sole substantive grievance correctness of both the lower authorities' denying 80IC deduction of ₹4,05,30,110/- 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 the impugned disallowance / addition of ₹4,05,30,110/-. 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 after affording three effective opportunities of hearing to the taxpayer.

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

Order pronounced in the open court 18/12/2019

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

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

दिनांक:- 18/12/2019 कोलकाता।

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

1. अपीलार्थी/Appellant-ACIT, Circle-Shillong, M.G.Road, Aayakar Bhawan, Shillong
2. प्रत्यर्थी /Respondent-Lafarge Umiam Mining Pvt. Ltd., HotelPolo Towers, Oakland Road, Shillong-793001
3. संबंधित आयकर आयुक्त / Concerned CIT Guahati
4. आयकर आयुक्त- अपील / CIT (A) Shillong
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 ।