

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

ITA No.1680/Kol/2019
Assessment Year: 2015-16

Glasseye Dealers Pvt. Ltd. (PAN: AABCF7583P)	Vs.	Assistant Commissioner of Income-tax (OSD), Ward-5(4), Kolkata.
Appellant		Respondent
Date of Hearing		27.11.2019
Date of Pronouncement		20.12.2019
For the Appellant		N o n e
For the Respondent		Shri Jayanta Khanra, JCIT, Sr. DR

ORDER

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-2, Kolkata dated 17-05-2019 for the assessment year 2015-16.

2. None appeared on behalf of the assessee. At the outset itself, it is noted that the impugned order is an ex parte order passed by the Ld. CIT(A) and that only two notices were issued to the assessee fixing the date of hearing on 11.12.2018 and 16.05.2019. From a perusal of the grounds of appeal of assessee it is noted that when the case was fixed for hearing on 16.05.2019, the assessee had filed an adjournment petition but the Ld. CIT(A) declined to entertain the same and asked the bearer of the letter to send Ld. AR for hearing on the next day. The Ld. AR reached the office of the Ld. CIT(A) on the next date at 3 PM but the Ld. CIT(A) was not present in his office and according to the Ld. AR of the assessee, the office staff of the Ld. CIT(A) refused to accept the written submission. Thereafter, the Ld. AR promptly mailed a copy of the written statement along with evidence but, according to assessee's Ld. AR the Ld. CIT(A) failed to take his submission for consideration before deciding the appeal. So, according to assessee, the Ld. CIT(A) has passed the order ex parte, without giving reasonable opportunity to the assessee which is violative of natural justice. 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 also to bring to the notice of Ld. CIT(A) the written submission and evidence filed to support the version of the assessee regarding the merits of the issue raised in the appeal.

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

Order is pronounced in the open court on 20 December, 2019.

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

Jd.(Sr.P.S.)

Dated :20th December, 2019

Copy of the order forwarded to:

1. Appellant – M/s. Glasseye Dealers Pvt. Ltd., 9/2/1, Girish Banerjee Lane, Howrah Maidan, Howrah-711101
- 2 Respondent – ACIT (OSD), Ward-5(4), Kolkata.
3. CIT(A)-2, Kolkata (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar