

आयकर अपीलीय अधीकरण, न्यायपीठ – “C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
(समक्ष श्री ए.टी. वर्की, न्यायिक सदस्य एवं डॉ ए.एल. सैनी, लेखा सदस्य)  
[Before Shri A. T. Varkey, JM & Dr. A.L. Saini, AM]

**I.T.A. Nos. 644 to 646/Kol/2019**  
**Assessment Years: 2007-08 to 2008-09 & 2011-12**

Kanko Enterprises Ltd.	Vs.	DCIT, Circle-4, Kolkata.
(PAN: AABCK 3030 G)		
Appellant		Respondent

For the Appellant	Shri. Manish Tiwari, FCA.
For the Respondent	Shri. Supriyo Pal, JCIT, Sr. DR

Date of Hearing	17.12.2019
Date of Pronouncement	01.01.2020

**ORDER**

**Per Shri A.T.Varkey, JM:**

These are three appeals preferred by the assessee against the action of the CIT(A)-17, Kolkata dated 28.12.2018 u/s 250 of the Income Tax Act, 1961 (hereinafter ‘the Act’) for Assessment Years (hereinafter ‘AY’) 2007-08, 2008-09 and 2011-12.

2. At the outset itself it was pointed out by the Id. AR Shri. Manish Tiwari that the impugned order of the Id. CIT(A) in all the three cases are *ex-parte* order without going into the merits of the case. It was also pointed out by the Id. AR that he himself appeared as well as filed detailed written submission before the Id. CIT(A), however, the Id. CIT(A) has erroneously dismissed the appeal treating it as if none appeared for the appellant before him. We note that since the Id. CIT(A) has not passed the appellate order on merits and had erroneously held that none appeared before him, when the fact was that the appellant was represented by the Id AR, Shri. Manish Tiwari, who had appeared and filed the written submissions before him. When the assessee had filed the written submission, the Id. CIT(A) ought not to have dismissed

the appeal *ex-parte* without going into the merits of the case. Therefore we set aside the order of the Id. CIT(A) and restore all the appeals back to the file of the Id. CIT(A) with a direction to decide the appeal on merits and pass a speaking order on the grounds raised in the appeal. The Id. AR is also directed to diligently appear before the Id. CIT(A) during the appellate proceedings.

3. In the result, the appeals of the assessee are allowed for statistical purposes.

Order is pronounced in the open court on 1<sup>st</sup> January, 2020

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

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

Dated: 1<sup>st</sup> January, 2020

*Bidhan (P.S.)*

Copy of the order forwarded to:

1. Appellant – Kanko Enterprises Ltd., 31, Shakespeare Sarani, Jasmine Tower, Kolkata-700 017.
2. Respondent – DCIT, Circle-4, Kolkata.
3. CIT(A)- 17, Kolkata. (sent through e-mail)
4. CIT
5. DR, Kolkata Benches, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar  
ITAT, Kolkata Benches