

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

I.T.A. No. 337/Kol/2019
Assessment Year: 2012-13

Matrix Dealmark Pvt. Ltd. (PAN: AAHCM2811M)	Vs	Income-tax Officer, Ward-1(2), Kolkata
Appellant		Respondent
For the Appellant	None	
For the Respondent	Shri Supriyo Pal, JCIT, Sr. DR	
Date of Hearing	16.12.2019	
Date of Pronouncement	03.01.2020	

ORDER

Per Shri A.T.Varkey, JM

This is an appeal preferred by the assessee against the order of the CIT(A)-1, Kolkata dated 30.08.2018 for AY 2012-13.

2. None appeared on behalf of the assessee. However, at the outset itself, it is noted that the impugned order is an ex parte order passed by the Ld. CIT(A) and from the perusal of the impugned order it is noted that appeal of the assessee was initially fixed before the Ld. CIT(A) on 22.12.2016. And thereafter it is noted that after two years the assessee requested for adjournment vide letter dated 12.12.2018 and thereafter, the appeal was again fixed on 20.08.2018 and finally on 29.08.2018 i.e. in a span of twenty days. It is noted from the grounds of appeal the assessee has raised before us is that the Ld. CIT(A) has decided the appeal ex parte without allowing the assessee reasonable opportunity of being heard. Thus, from the facts narrated above, according to us, the Ld. CIT(A) has passed the order ex parte, without giving reasonable opportunity to the assessee which is ex-facie violative of natural justice. Therefore, we are inclined to set aside the order of the Ld. CIT(A) and restore the appeal 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.

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

Order is pronounced in the open court on 3rd January, 2020.

Sd/-

(Dr. A. L. Saini)
Accountant Member

Sd/-

(Aby. T. Varkey)
Judicial Member

Dated :3rdJanuary, 2020

JD. (Sr. PS)

Copy of the order forwarded to:

1. Appellant – Matrix Dealmark Pvt. Ltd.,C/o, Rajesh Mohan & Associates, Unit No. 18, 5th floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata-700 013.
- 2 Respondent – ITO, Ward-1(2), Kolkata.
3. CIT(A)-1, Kolkata. (sent through e-mail)
4. CIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar