

आयकर अपीलीय 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.1943/Kol/2019
Assessment Year: 2012-13

M/s. Larica Estates Pvt. Ltd. (PAN: AAACL5431D)	Vs.	Income-tax Officer, Wd-6(2), Kolkata
Appellant		Respondent
Date of Hearing		18.12.2019
Date of Pronouncement		03.01.2020
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)-7, Kolkata dated 06-06-2019 for the assessment year 2012-13.

2. None appeared on behalf of the assessee. At the outset, it is noted that the impugned order is an ex parte order passed by the Ld. CIT(A) and that only three notices were issued to the assessee fixing the date of hearing within a span of a month. No proof for service of notice has been produced by the Ld. DR before us. Since the Ld. CIT(A) has not passed the appellate order on merits and I take note that the address in Form 36 filed before us shows a different address i.e. 1/1A, Biplabi Anukul Chandra Street, (Princep Street), 4th floor, Room No. 4H, Kolkata-700072 whereas the Ld. CIT(A) has addressed the assessee's address as M/s. Larica Estates (P) Ltd., 7, Red Cross Place, 4th floor, Kolkata-700 071, so without proof of notice being served upon the assessee, it cannot be presumed that assessee is not interested to pursue the appeal. Taking note of the aforesaid facts, I am of the considered view that assessee did not get proper opportunity before the First Appellate Authority, therefore, I am inclined to set aside the order of the Ld. CIT(A) and remand the matter back to the file of the Ld. CIT(A) for fresh adjudication after providing reasonable opportunity of being heard to the assessee. Assessee is also directed to participate in the appellate

proceeding before the Ld. CIT(A) diligently and furnish before him the details of any change in address/e mail.

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/-
(Aby. T. Varkey)
Judicial Member

Dated :3rd January, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Larica Estates Pvt. Ltd., 1/1A, Biplabi Anukul Chandra Street (Princep Street), 4th floor, Room No. 4H, Kolkata-700 072.
2. Respondent – ITO, Ward-6(2), Kolkata.
3. CIT(A)-7, Kolkata (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar