

आयकर अपीलिय अधीकरण, न्यायपीठ – “ए” कोलकाता,
*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “A” KOLKATA*

Before **Shri S.S.Godara, Judicial Member** and
Dr. A.L. Saini, Accountant Member

ITA No.2182/Kol/2018
Assessment Year :2012-13

Space Martix Pvt. Ltd., Room No. 15, 3 rd Floor, 11, Clive Row, Kolkata-700 001 [PAN No.AADCS 7437 D]	V/s.	DCIT, Cricle-5(1), Aayakar Bhawana, 3 rd Floor, P-7, Chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी/Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Ram Bilash Meena, CIT-DR
सुनवाई की तारीख/Date of Hearing	16-01-2020
घोषणा की तारीख/Date of Pronouncement	31-01-2020

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)-2 Kolkata's order dated 08.08.2018 passed in case No.11134/CIT(A)-2/2015-16, 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. It is accordingly proceeded *ex parte*. The case is now taken up for adjudication on merits.

2. We have heard learned CIT-DR supporting both the lower authorities' action making various disallowances / addition(s) u/s 14A, depreciation, loss

on exchange fluctuation and loss in transit involving ₹1,80,611/-, ₹1,57,446/-, ₹20,47,88,500/- & ₹49,36,59,400/-; respectively. We notice from the CIT(A)'s appellate order under challenge that although he has prepared a detailed chart of various opportunities of hearings granted to the assessee, it emerges from the lower appellate discussion that he has nowhere considered merits of all the issues as contemplated u/s 250(6) of the Act requiring framing of points of determination followed by a detailed adjudication. We therefore, deem it appropriate to restore all these issues raised in the instant appeal back to the CIT(A) for his afresh lower appellate adjudication as per law within three effective opportunities of hearing.

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

Order pronounced in the open court 31/01/2020

Sd/-
(लेखा सदस्य)
(A.L.Saini)
(Accountant Member)
Kolkata,

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

*Dkp

दिनांक:- 31/01/2020 कोलकाता ।

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

1. अपीलार्थी/Appellant-Space Martix Pvt. Ltd., R. No. 15, 3rd Fl. 11, Clive Row Kolkata-001
2. प्रत्यर्थी/Respondent-DCIT, Cir-5(1), Aayakar Bhawan, 3rd Floor, P-7, Chowringhee Square, Kolkata-69
3. संबंधित आयकर आयुक्त / Concerned CIT Kolkata
4. आयकर आयुक्त- अपील / CIT (A) Kolkata
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण, कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/

By order/आदेश से,

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।