

IN THE INCOME TAX APPELLATE TRIBUNAL "C", BENCH KOLKATA

BEFORE SHRI S. S. GODARA, JM & Dr. A. L. SAINI, AM

आयकर अपीलसं./I.T.A No.1137/Kol/2018

(निर्धारण वर्ष / Assessment Year: 2012-13)

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| Aforeserve.com Ltd. 35 First Floor C R Avenue Kolkata 700012. | Vs. | JCIT(OSD), Circle-2(1), Kolkata. |
| स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AADCA8568P | | |
| (Appellant) | .. | (Respondent) |

Appellant by : Shri Jugul Kishor Gulari, CA

Respondent by : Shri Vijay Shankar, CIT

सुनवाई की तारीख/ **Date of Hearing** : **26/02/2020**

घोषणा की तारीख/**Date of Pronouncement** : **28/02/2020**

आदेश / O R D E R

Per Shri S. S. Godara:

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)-1, Kolkata's order dated 28.03.2018 in case no.201354591150616/CIT(A)-1/Cir-2(1)/Kol./17-18 involving proceedings u/s 143(3) of the Income Tax Act, 1961 (in short 'the Act').

Heard both the parties. Case file perused.

2. We notice at the outset that the CIT(A)'s lower appellate order affirming Assessing Officer's action disallowing/adding various heads of expenditure as well as arm's length price adjustment of Rs.1,24,37,641/-, has been passed ex parte without dealing with merits thereof. Learned CIT-DR vehemently contends that the assessee filed repeated adjournments for 14.03.2018, 21.03.2018 and 27.03.2018 and therefore, the CIT(A)'s action is very much justifiable. He fails to dispute that these three adjournments involve a time gap of less than a month

which do not indicate any dilatory tactics adopted at the assessee's behest. As already indicated, the fact also remains that the CIT(A) has not passed its lower appellate order after framing points of determination followed by a detailed adjudication u/s 250(6) of the Act. We therefore deem it appropriate to restore all the instant issues back to the CIT(A) for afresh adjudication as per law within three effective opportunities of hearing. The assessee or its authorized representative is directed to appear before the CIT(A) on or before 31.07.20.

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

Order is pronounced in the open court on 28.02.2020.

Sd/-
(A. L. Saini)
ACCOUNTANT MEMBER

Sd/-
(S. S. Godara)
JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 28/02/2020

RS

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. The Appellant - Aforeserve.com Ltd.
2. The Respondent- JCIT(OSD), Circle-2(1), Kolkata.
3. आयकरआयुक्त(अपील) / The CIT(A), Kolkata [sent through email]
4. आयकरआयुक्त/ CIT
5. विभागीयप्रतिनिधि, आयकरअपीलीयअधिकरण, कोलकाता/ DR, ITAT, Kolkata [sent through email]
6. गार्डफाईल / Guard file.
सत्यापितप्रति

True Copy

By Order

Assistant Registrar,
I.T.A.T, Kolkata Benches,
Kolkata.