

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri S.S. Godara, Hon'ble Judicial Member)

ITA No. 1438/Kol/2019
Assessment Year: 2013-14

Experis IT Private Limited.....Appellant
J3, Block GP
Sector V
Salt Lake
Kolkata - 700 091
[PAN : AAACW 2286 K]

Vs.

Deputy Commissioner of Income Tax, Circle-2(1), Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Dhruvajyoti Ray, JCIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : February 20th, 2020

Date of pronouncing the order : May 29th, 2020

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 2, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 05/04/2019, for the Assessment Year 2013-14.

2. None appeared on behalf of the assessee. There is no petition for adjournment either. Under these circumstances, we dispose off the case *ex-parte* on merits *qua* the assessee after hearing the ld. Departmental Representative.

3. Heard the ld. D/R. On perusing the order passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. We find that the ld. CIT(A) has not disposed off the case on merits. This is not permissible in law. Hence, we deem it fit to restore the issue to the file of the ld. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of violations of the principles of natural justice.

4. Before parting, it is noted that the order is being pronounced after ninety (90) days of hearing. However, taking note of the extraordinary situation in the light of the COVID-19 pandemic and lockdown, the period of lockdown days need to be excluded. For coming to such a conclusion, I rely upon the decision of the Co-ordinate Bench of the Mumbai Tribunal in the case of *DCIT vs. JSW Limited in ITA No. 6264/Mum/2018 & 6103/Mum/2018, Assessment Year 2013-14, order dt. 14th May, 2020.*

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

Kolkata, the 29th day of May, 2020.

Sd/-
[S.S. Godara]
Judicial Member
Dated : 29.05.2020
{SC SPS}

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. Experis IT Private Limited
J3, Block GP
Sector V
Salt Lake
Kolkata - 700 091

2. Deputy Commissioner of Income Tax, Circle-2(1), Kolkata

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches