

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'D' BENCH, KOLKATA
[Virtual Court Hearing]**

(Before Shri P.M. Jagtap, Hon'ble Vice President, Kz & Shri Satbeer Singh Godara, Hon'ble Judicial Member)

**ITA No. 2140/Kol/2019
Assessment Years: 202-13**

Indian Steel and Infrastructure (P) Ltd.....Appellant
C/o Subash Agarwal & Associates, Advocates
Siddha Gibson
1, Gibson Lane
Suite-213
2nd Floor
Kolkata - 700 069
[PAN : AABCI 8521]]

Vs.

Income Tax Officer, Technical-I, Kolkata.....Respondent

Appearances by:

Shri Subash Agarwal, A/R, appeared on behalf of the assessee.

Shri Imokaba Jamir, CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : June 11th, 2020

Date of pronouncing the order : June 11th, 2020

ORDER

Per P.M. Jagtap, VP, Kz:-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 17, Kolkata, (hereinafter the “ld.CIT(A)”), passed *ex-parte* dt. 19/07/2019, whereby he dismissed the appeal of the assessee for non-prosecution.

2. The assessee in the present case is a company which is engaged in the business of trading of iron & steel products and shares. The return of income for the year under consideration was filed by it on 29/09/2012 declaring total income of Rs. 8,54,680/-. In the assessment completed u/s 143(3) of the Income Tax Act, 1961 ('Act') vide order dt. 30/03/2015, the total income of the assessee was determined by the Assessing Officer at Rs.19,43,71,357/- after making addition of Rs.23,68,268/- on account of disallowance of commodity loss and addition of Rs.19,11,48,409/- on account of commodity profit. Against the order passed u/s 143(3) of the Act, the assessee preferred an appeal before the ld. CIT(A) and since there was no satisfactory compliance on the part of the assessee to the notices issued by the him, fixing the appeal for hearing on five (5) different dates, the ld. CIT(A) dismissed the appeal of the assessee for non-prosecution, vide his appellate order dt. 19/07/2019, passed *ex-*

parte. Aggrieved by the order of the Id. CIT(A), the assessee has preferred this appeal before the Tribunal.

3. We have heard the arguments of both the sides and perused the relevant material available on record. In support of the preliminary issue raised by the assessee in this appeal challenging the impugned order passed by the Id. CIT(A) *ex-parte*, the Id. Counsel for the assessee submitted that there was a change in the address of the assessee company and even thought a letter was filed in the officer of the Id. CIT(A) making a request to send the notice of hearing to its authorised representative, M/s. Ray Singh & Co., at 22, Radha Nath Mullick Lane, Kolkata – 700012, it appears that the notices were still sent by the officer of the Id. CIT(A) at the old address of the assessee. He has submitted that none of the said notices, therefore, was ever received by the assessee and such non-receipt of notices resulted in the non-compliance on the part of the assessee. Keeping in view these submissions made by the Id. Counsel for the assessee, we are satisfied that there was a sufficient cause for the non-appearance of the assessee before the Id. CIT(A) when its appeal was fixed for hearing on five different dates. Even the Id. D/R, has not raised any objection in this regard. We, therefore, set aside the impugned order passed by the Id. CIT(A) *ex-parte*, dismissing the appeal of the assessee for non-prosecution and remit the matter back to the Id. CIT(A) for disposing off the appeal of the assessee afresh on merits, in accordance with law, after giving proper and sufficient opportunity of being heard to the assessee.

4. In the result, appeal of the assessee is treated as allowed for statistical purposes.

Order pronounced in the open court on the 11th day of June, 2020.

Sd/-
[S.S. Godara]
Judicial Member

Dated : 11.06.2020
{SC SPS}

Sd/-
[P.M. Jagtap]
Vice President

Copy of the order forwarded to:

1. Indian Steel and Infrastructure (P) Ltd
C/o Subash Agarwal & Associates, Advocates
Siddha Gibson
1, Gibson Lane
Suite-213
2nd Floor
Kolkata - 700 069

2. Income Tax Officer, Technical-I, Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches