

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

(Before Sri J. Sudhakar Reddy, Hon. Accountant Member & Sri Aby T. Varkey, Hon. Judicial Member)

**ITA No. 1706/Kol/2019
Assessment Year: 2012-13**

M/s. Capricorn Oils Ltd.....Appellant
Alamgunj, Burdwan
Opp: Bardhamaneswar Mandir
West Bengal - 713102
[PAN : AABCC 8701 C]

Vs.

Income Tax Officer, Ward-6(3), Kolkata.....Respondent

Appearances by:

None, appearing on behalf of the Assessee

Shri Jayanta Kanra, JCIT, D/R, appeared on behalf of the Revenue

Date of concluding the hearing : July 7th, 2020

Date of pronouncing the order : July 10th, 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) – 7, Kolkata, (hereinafter the “Id.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 27/03/2018, for the Assessment Year 2012-13.

2. At the outset we find that there is a delay of 40 (forty) days in filing of this appeal by the assessee. After perusing the petition for condonation, we are convinced that the assessee was prevented by sufficient cause from filing the appeal in time. Hence the delay is condoned and the appeal is admitted.

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

4. Heard the Id. D/R. The Assessing Officer as well as the Id. CIT(A) have passed *ex-parte* orders. The assessee, in his condonation petition has submitted that their factory and office were locked down since 2014 due to labour problems and consequently they could not receive the notices and attend the hearings before the revenue authorities. The Id. D/R fairly submitted that the issue may be set aside to the file of the Assessing Officer for fresh adjudication on the grounds of violation of principles of natural justice.

5. In view of the above discussion, we set aside the issue to the file of the Assessing Officer for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard. The assessee is directed to appear before the Assessing Officer, furnish its correct address, take notice and thereafter cooperate in completion of the assessment.

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

Kolkata, the 10th day of July, 2020.

Sd/-
[Aby T. Varkey]
 Judicial Member

Dated : .07.2020
 {SC SPS}

Sd/-
[J. Sudhakar Reddy]
 Accountant Member

Copy of the order forwarded to:

1. M/s. Capricorn Oils Ltd
Alamgunj, Burdwan
Opp: Bardhamaneswar Mandir
West Bengal - 713102

2. Income Tax Officer, Ward-6(3), Kolkata

3. CIT(A)-

4. CIT- ,

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

} Sent through e-mail.

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 By order

Assistant Registrar
 ITAT, Kolkata Benches