

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA  
(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member)  
[VIRTUAL COURT HEARING]**

**ITA No. 2050/Kol/2019**  
Assessment Years: 2013-14

**M/s. Nadia Primary Teacher's Training Institute.....Appellant**  
**C/o. Partha Sarathi Gupta, Advocate**  
**100, Bank Lane**  
**Hatar Para**  
**P.O.:- Krishnagar**  
**Dist.:- Nadia**  
**PIN - 741 101**  
**[PAN : AABAN 7365 H]**

**Vs.**

**Income Tax Officer, Ward - 41(1), Nadia.....Respondent**

**Appearances by:**

*None, appeared on behalf of the assessee.*

*Shri Jayanta Khanra, JCIT, D/R, appearing on behalf of the Revenue.*

Date of concluding the hearing : July 13<sup>th</sup>, 2020

Date of pronouncing the order : July 13<sup>th</sup>, 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) – 12, Kolkata, (hereinafter the “Id.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 12/06/2019 for the Assessment Year 2013-14.

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

3. Heard the Id. D/R. The sole issue is that the disallowance u/s 40(a)(ia) of the Act, which is restricted to 30%. I find that the assessee sought time to obtain Form No. 26A from the Chartered Accountant. Such certificate is yet to be obtained. The assessee should have by now obtained a certificate and filed the same. As these are COVID-19 days, I deem it fit to give yet another opportunity to the assessee. Hence, I set aside the matter to the file of the Assessing Officer for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard.

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

***Kolkata, the 13<sup>th</sup> day of July, 2020.***

***Sd/-***

**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 13.07.2020  
{SC SPS}

*Copy of the order forwarded to:*

**1. M/s. Nadia Primary Teacher's Training Institute**  
**C/o. Partha Sarathi Gupta, Advocate**  
**100, Bank Lane**  
**Hatar Para**  
**P.O.:- Krishnagar**  
**Dist.:- Nadia**  
**PIN - 741 101**

**2. Income Tax Officer, Ward - 41(1), Nadia**

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

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches