

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

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member)
[VIRTUAL COURT HEARING]

ITA No. 187/Kol/2020
Assessment Years: 2013-14

E.C. Bose & Co. Pvt. Ltd.....Appellant
13A, St. George Terrace
Kolkata - 700 022
[PAN : AABCE 1567 C]

Vs.

Deputy Commissioner of Income Tax, Circle-11(1), Kolkata.....Respondent

Appearances by:

Shri Soumitra Choudhury, Advocate, appeared on behalf of the assessee.
Shri Imokaba Jamir, CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : July 21st, 2020

Date of pronouncing the order : July 24th, 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) – 4, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 11/03/2019, for the Assessment Year 2013-14.

2. The ld. Counsel for the assessee submitted that both the Managing Director of the Company as well as the son of the managing director are suffering from cancer and proper opportunity of being heard was not provided to them either by the Assessing Officer or by the ld. CIT(A) and that due to the health issues, they could not properly co-operate and furnish all the required details during the assessment proceedings. Copies of medical reports were filed as evidence. He pleaded that the case be set-aside to the file of the Assessing Officer for fresh adjudication.

2.1. The ld. D/R pleaded that violations of principles of natural justices has taken place during the proceedings before the ld. CIT(A) and hence it would be proper to set aside the matter to the file of the ld. CIT(A), for fresh adjudication, after giving the assessee opportunity of furnishing proper details.

3. After hearing rival contentions, we find that both the ld. CIT(A) has passed *ex-parte* order. The assessee due to reasonable cause could not effectively represent itself

before the Assessing Officer during the assessment proceedings. Hence we are of the considered opinion that this case has to be remitted to the file of the Assessing Officer for fresh adjudication, in accordance with law as there is violation of principles of natural justice at that stage also. Hence this case is set aside to the file of the Assessing Officer for fresh adjudication in accordance with law.

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

Kolkata, the 24th day of July, 2020.

Sd/-
[Aby T. Varkey]
Judicial Member
Dated : 24.07.2020
{SC SPS}

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. E.C. Bose & Co. Pvt. Ltd
13A, St. George Terrace
Kolkata - 700 022

2. Deputy Commissioner of Income Tax, Circle-11(1), Kolkata

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

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches