

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

**BEFORE SHRI J. S. REDDY, HON'BLE ACCOUNTANT MEMBER &
SMT. MADHUMITA ROY, HON'BLE JUDICIAL MEMBER**

(THROUGH VIRTUAL COURT)

आयकरअपीलसं./ITA No.551/Kol/2019

(निर्धारणवर्ष / Assessment Year: 2012-13)

M/s Shalini Properties & Developers Pvt. Ltd.	Vs.	ITO, Ward-8(4), Kolkata
9, Ezra street, Top floor, Room No. 47, Kolkata-700001		
स्थायीलेखासं./जीआइआरसं./PAN/GIR No.: AAHCS 7896 N		
(Appellant)	..	(Respondent)

Appellant by : Shri Nirav Sheth, FCA

Respondent by : Shri Supriyo Pal, Addl. CIT

सुनवाईकीतारीख/ Date of Hearing : 11/08/2020

घोषणाकीतारीख/Date of Pronouncement : 12/08/2020

आदेश / ORDER

Per Smt. Madhumita Roy, JM:

The instant appeal filed by the assessee is directed against the ex-parte order dated 28.06.2018 passed by the Learned Commissioner of Income Tax (Appeals)-18, Kolkata arising out of order dated 19.03.2015 issued by the ITO, Ward-8(4), Kolkata under section 143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for assessment year 2012-13.

2. At the time of hearing of the instant appeal, the Ld. Counsel appearing for the assessee submitted before us that no notice u/s 250 of the Act has been

received by his clients and therefore he could not appear on the day fixed for hearing of the appeal before the First Appellate Authority and the Ld. CIT(A) passed the order ex-parte. However, he would like to represent his case afresh before the Ld. CIT(A) and therefore prayed before us for setting aside the issue before him. On the other hand, the Ld. D.R submitted that though the notice was sent, it was returned with an endorsement 'Not Found' and therefore the Ld. CIT(A) presumed that the company no longer exists at the given address and passed orders accordingly.

3. Having heard the Ld. Counsel appearing for the assessee and having regard to the facts and circumstances of the case, we, for the ends of justice think it fit and proper to afford an opportunity of being heard to the assessee by the Ld. CIT(A). Therefore, we direct the Ld. CIT(A) to decide the issue afresh upon giving an opportunity of being heard to the appellant and also upon taking into consideration the evidence on record or any other evidence which the appellant may choose to file at the time of hearing of the matter. However, we make it clear that the appellant will also co-operate with the Ld. CIT(A) without asking for any unnecessary adjournment.

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

Order pronounced in the Court on 12.08.2020

Sd/-
(J. SUDHAKAR REDDY)
लेखासदस्य / ACCOUNTANT MEMBER

Sd/-
(MADHUMITA ROY)
न्यायिकसदस्य / JUDICIAL MEMBER

कोलकाता /Kolkata;

दिनांक/ Date: 12/08/2020

(SB, Sr.PS)

Copy of the order forwarded to:

1. M/s Shalini Properties & Developers Pvt. Ltd.
2. ITO, Ward-8(4), Kolkata
3. C.I.T(A)-
4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.
6. Guard File.

True copy

By Order

Assistant Registrar
ITAT, Kolkata Benches