

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'C' BENCH, KOLKATA
(Virtual Court)**

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

**I.T.A. No. 390/Kol/2019
Assessment Year: 2012-13**

Mukta Commosale Pvt. Ltd.....Appellant
[PAN: ACVPJ 4013 F]

Vs.

ITO, Ward-4(2), Kolkata.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Jayanta Khanra, JCIT, appeared on behalf of the Revenue.

Date of concluding the hearing : September 21st, 2020

Date of pronouncing the order : September 23rd, 2020

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals)-9, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 19.12.2018 for the Assessment Year 2012-13.

2. None appeared on behalf of the assessee. There is no application for adjournment either. We find that the ld. CIT(A) has passed an *ex-parte* order. He has not disposed off the appeal on merits. Such dismissal for non-prosecution is not permissible in law.

3. The ld. DR submitted that the issue may be restored to the file of the ld. CIT(A) as there was violation of principles of natural justice.

4. Under these circumstances we set aside the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law.

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

Kolkata, the 23rd September, 2020.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 23.09.2020
Bidhan

Copy of the order forwarded to:

1. ***Mukta Commosale Pvt. Ltd., 40/4 Strand Road, 2nd Floor, Kolkata-700 001.***
2. ***ITO, Ward-4(2), Kolkata.***
3. CIT(A)-9, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches