

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA 'VIRTUAL COURT' AT KOLKATA

Before Shri S.S. Godara, JM & Dr. A. L. Saini, AM

ITA No.03/Pat/2018
Assessment Year:2008-09

Association for People's Welfare & Development G-82, PC Colony, Kankarbagh, Patna-800020.	बनाम / V/s.	ACIT, Circle-1, Patna
PAN No.AAAAAA5648M		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Ajay Kumar, Addl.CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing	14-09-2020
घोषणा की तारीख/Date of Pronouncement	14-09-2020

आदेश /O R D E R

Per Bench(Oral):

This assessee's appeal for assessment year 2008-09 arises against the Commissioner of Income-tax (Appeals), Patna's order dated 31.10.2017 passed in case No.424 /CIT(A)-1/2011-12 involving proceedings u/s 143(3)/147 of the Income Tax Act, 1961; (in short 'the Act').

Case called twice. None appears at assessee's behest. It is accordingly proceeded ex parte.

2. We notice at the outset that the CIT(A)'s order under challenge affirming the Assessing Officer's action in initiating section 147 proceedings thereby adding cost of acquisition of assets of Rs.7,83,474/- as unexplained; has been passed ex parte without indicating as to whether this taxpayer had been actually served the relevant hearing notice(s) or not. We therefore restore the assessee's clinching grievance raised in the instant appeal back to the CIT(A) for afresh adjudication as per law.

3. This assessee's appeal is allowed for statistical purposes.

Order pronounced in open court on 14/09/2020 at the time of hearing.

Sd/-
(A. L. Saini)
Accountant Member

Sd/-
(S. S. Godara)
Judicial Member

Kolkata;
Date: 14/09/2020
RS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant- Association for People's Welfare & Development
2. प्रत्यर्थी/Respondent- ACIT, Circle-1, Patna
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाइल / Guard file.

//True copy//

By order/आदेश से,

Sr. Private Secretary, ITAT, Kolkata.