

IN THE INCOME TAX APPELLATE TRIBUNAL, “C” BENCH, KOLKATA
[Before Shri J.Sudhakar Reddy, AM and Smt. Madhumita Roy, JM]**I.T.A. No. 1986/Kol/2018**
Assessment Year:2013-14

M/s. Techno Services PAN: AAFFT300IR	Vs.	Income Tax Officer, Ward 63(3), Kolkata
Appellant		Respondent

Date of Hearing (Virtual)	18-11-2020
Date of Pronouncement	18-11-2020
For the Appellant	None (Adjournment Adj. not filed)
For the Respondent	Shri Supriyo Paul, Addl. CIT, Ld.DR

ORDER**Per Smt. Madhumita Roy, JM**

The instant appeal filed by the Assessee is directed against the order dated 27-06-2018 passed by the Ld. CIT(A)-19, Kolkata arising out of assessment order dated 31-03-2016 passed by the ITO(The AO), Wd-63(3), Kol u/s. 143(3) of the Income Tax Act, 1961 (hereinafter referred to as “ the Act”) for the Assessment Years 2013-14.

2. At the time of hearing of the instant appeal, none appeared on behalf of the appellant. However from the records, it appears that the impugned order dated 27-06-2018 was passed ex parte. The Ld. CIT(A), following the judgment of CIT vs. Multi Plan India (P) Ltd reported in 38 ITD 320 (Del) decided the matter ex parte by confirming the order passed by the Ld.AO since none appeared on behalf of the appellant. It, therefore, appears admittedly that for some reasons of the other the case of the appellant was not duly presented before the Ld. CIT(A). Hence, for the ends of justice, we find it fit and proper to set aside the issue to the file of the Ld. CIT(A) to decide the same afresh upon giving a proper opportunity of being heard to the appellant and upon considering the evidence on record and any other evidence, which the appellant may choose to file at the time of hearing of the appeal. We

also make it clear that the appellant would co-operate with the Ld. CIT(A) without asking for any unnecessary adjournment. No order as to cost.

3. In the result, the appeal of the assessee is allowed for statistical purpose.

Order is pronounced in the open court on 18th November, 2020

Sd/-
(J.Sudhakar Reddy)
Accountant Member

Sd/-
(Madhumita Roy)
Judicial Member

Dated : 18th November, 2020

**PP(Sr.P.S.)

Copy of the order forwarded to:

1. Respective Appellant/Assessee: M/s. Techno Services, GD-66, Salt Lake Sector-III, Kolkata-106.
2. Respondent/Revenue: The I.T.O., Ward 63(3). Kolkata
3. CIT(A),
4. CIT- ,
5. DR, ITAT, Kolkata.

/True Copy,

By order,

Assistant Registrar