

आयकर अपीलिय अधीकरण, न्यायपीठ – “सि” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH “Virtual C” KOLKATA

Before **Shri J.Sudhakar Reddy, Accountant Member** and
Shri S.S.Godara, Judicial Member

ITA No.319/Kol/2020
Assessment Year: 2009-10

M/s Meghna Distributors Pvt. Ltd., House No.16, Opp. C.G. Gramin Bank, Choubey Colony, Raipur, Chhattisgarh-492001 [PAN No.AAFCM 0328 K]	बनाम / V/s.	Income Tax Officer Ward- 10(2), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-700 069
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Supriya Paul, Addl. CIT-DR
सुनवाई की तारीख/Date of Hearing	19-11-2020
घोषणा की तारीख/Date of Pronouncement	25-11-2020

आदेश /O R D E R

PER S.S.Godara, Judicial Member:-

This assessee’s appeal for assessment year 2009-10 arises against the Commissioner of Income Tax (Appeals)-4, Kolkata’s order dated 30.08.2019 passed in case No.52/CIT(A)-4/2019-20 involving proceedings 147 r.w.s. 143(3) of the Income Tax Act, 1961; in short ‘the Act’.

Case called twice. None appears at the assessee’s behest. It has filed its written submission(s) dated 19.11.2020. The same is taken up on record. It is accordingly proceed *ex parte*.

2. We notice at the outset with the able assistance of the learned Addl. CIT-DR that the CIT(A)’s lower appellate order affirming the Assessing Officer’s action

making u/s 68 addition of ₹87,250 followed by enhancement thereof to the tune of ₹1,74,50,000/- in the nature of huge transfer of sum(s); respectively, has been passed *ex parte*. The assessee's only case as per its written submission(s) is that CIT(A)'s hearing notice dated 23.08.2019 had remained unserved. There is no rebuttal to this clinching fact coming from the Revenue side. We therefore deem it appropriate to restore the assessee's above stated twin grievance(s) back to the CIT(A) for his afresh appropriate adjudication as per law within three effective opportunities of hearing. Ordered accordingly.

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

Order pronounced in open court on 25/11/2020

Sd/-
(लेखा सदस्य)
(J.Sudhakar Reddy)
Accountant Member

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

*Dkp-Sr.PS

दिनांक:- 25/11/2020 कोलकाता / Kolkata

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

1. अपीलार्थी/Appellant-M/s Meghna Distributors Pvt. Ltd. House No.16, Opp.C.G. Gramin Bank, Choubey Colony, Raipur, Chhattisgarh-492001
2. प्रत्यर्थी/Respondent-ITO Ward-10(2), Aayakar Bhawan, P-7, Chowringhee Square, Kolkata-69
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता/DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

By order/आदेश से,

/True Copy/

सहायक पंजीकार
आयकर अपीलीय अधिकरण,
कोलकाता ।