

आयकर अपीलीय अधिकरण, न्यायपीठ – “A” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
 (समक्ष)Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ए. टी. वर्की, न्यायीक सदस्य)
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 1898/Kol/2019
Assessment Year: 2012-13

Good Hope Tie-up Pvt. Ltd. (PAN: AAECG0206H)	Vs.	Deputy Commissioner of Income-tax, Circle-1(1), Kolkata.
Appellant		Respondent

Date of Hearing (Virtual)	26.11.2020
Date of Pronouncement	03.12.2020
For the Appellant	N o n e
For the Respondent	Shri Jayanta Khanra, JCIT

ORDER

Per Shri A.T.Varkey, JM

This appeal preferred by the assessee is against the order of Ld. CIT(A)-17, Kolkata dated 10.04.2019 for A Y 2002-03 for assessment year 2012-13.

2. At the outset, we note that neither the Ld. AR of the assessee nor the Director of the assessee company has appeared during the hearing of this appeal. We note that this is the 10th time the matter has been fixed for hearing. We note that notices have been issued under RPAD, still the assessee has not bothered to appear before us. At the same time, we note that the impugned order of the Ld. CIT(A) is also an ex parte order, without going into merits of the ground raised before him; and further we note that the ground number one (1) preferred by the assessee is against the action of the Ld. CIT(A) in dismissing the appeal ex parte without allowing reasonable opportunity of being heard. In the light of the aforesaid ground of appeal, we are inclined to set aside the order of the Ld. CIT(A) and direct the Ld. CIT(A) to decide the appeal on merits and if necessary call for the assessment records and decide the appeal in accordance to law. The assessee is given liberty to file written submission and all documents necessary for adjudicating the grounds preferred before the

Ld. CIT(A). The Ld. CIT(A) to decide the appeal after hearing the assessee in accordance to law.

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

Order is pronounced in the open court on 3rd December, 2020.

Sd/-

(J. Sudhakar Reddy)
Accountant Member

Sd/-

(A. T. Varkey)
Judicial Member

Dated: 3rd December, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Good Hope Tie-up Pvt. Ltd., 19B, B. B. Ganguly Street, 2nd floor, Kolkata-700 012.
- 2 Respondent – DCIT, Circle-1(1), Kolkata.
3. The CIT(A)-17, Kolkata (sent through e-mail)
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar