

*IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA BENCH "VIRTUAL COURT-A" KOLKATA*

Before **Shri P.M. Jagtap, Vice-President** and  
**Shri S.S.Godara, Judicial Member**

**ITA No.953/Kol/2018**  
Assessment Year:2012-13

The Jute Corporation of India Ltd., Hudco Building, 15 N. Nellie Sengupra Sarani, Kolkata-700 087 <b>[PAN No.AABCT 8820 B]</b>	बनाम / V/s.	ACIT, Circle-1(2), Aaykar Bhawan, P-7, Chowringhee Square, 7 <sup>th</sup> Floor, Kolkata-69
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	None
प्रत्यर्थी की ओर से/By Respondent	Shri Ram Bilash Meena, CIT-DR
सुनवाई की तारीख/Date of Hearing	08-10-2020
घोषणा की तारीख/Date of Pronouncement	07-12-2020

**आदेश /O R D E R**

PER S.S.Godara, Judicial Member:-

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income Tax (Appeals)-1, Kolkata's order dated 23.02.2018, passed in case No. 1008814706(1)/APL/S/APL-1/2017-18 involving proceedings u/s 143(3) of the Income Tax Act, 1961; in short 'the Act'.

Case called twice. None appears at the assessee's behest. We accordingly we dispose of the appeal ex parte after hearing the learned CIT-DR.

2. With the able assistance of learned CIT-DR, we notice at the outset that the CIT(A)'s lower appellate order under challenge affirming the Assessing Officer's action *inter alia* disallowing / adding invoking sec. 43(B) disallowance of ₹4,80,95,284/- and ₹8,05,59,686/- in the nature of provision of gratuity treated as

unascertained or contingent liability not considering the carry forward business loss of ₹9,01,93,657/- pertaining to assessment year 2011-12 for set off in the impugned assessment year as well as in not finalizing computation sec. 115JB(1) computation has been passed *ex parte* without dealing with merits of the said four folded issues followed by a detailed adjudication as contemplated u/s. 250(6) of the Act.

3. Mr. Meena at this stage invited our attention to the CIT(A)'s discussion in **para-3 page-2** of the lower appellate order that he had issued notice(s) to the assessee on 11.08.2016 followed by many other opportunities. We find no merit in Revenue's instant technical plea since there is not an even indication in the lower appellate discussion regarding actual service of any of the hearing notice(s) issued from the CIT(A)'s office. Be that as it may, the fact remains that he has not considered the assessee's substantive grounds on merits (supra). We therefore restore the instant issues back to the CIT(A) for afresh appropriate adjudication as per law within three effective opportunities of hearing. Ordered accordingly.

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

Order pronounced in open court on 07/12/2020

Sd/-  
(P.M.Jagtap)  
(उपाध्यक्ष)

Vice President

\*Dkp-Sr.PS

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

दिनांक:- 07/12/2020      कोलकाता / Kolkata

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

1. अपीलार्थी/Appellant-The Jute Corporation of India Ltd., Hudco Building, 15N, Nellie Sengupta Sarani Kolkata-700 087
2. प्रत्यर्थी/Respondent-ACIT, Cir-1(2), Aaykar Bhawan, P-7, Chowringhee Square, 7<sup>th</sup> Floor 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,

सहायक पंजीकार  
आयकर अपीलीय अधिकरण,  
कोलकाता ।