

**IN THE INCOME TAX APPELLATE TRIBUNAL "A"**  
**(Virtual Court Hearing), BENCH KOLKATA**

**Before Sri J. Sudhakar Reddy, Accountant Member & Sri Sanjay Garg, Judicial Member**

**I.T.A. No.2374/KOL/2019**

Assessment Year: 2012-13

***Zoom Advisory Pvt. Ltd.....Appellant***  
***[PAN :AAACZ4782B]***

***ITO, Ward-2(4), Kolkata.....Respondent***

**Appearances by:**

*None*

*Shri Dhurbojyoti Roy, JCIT, appeared on behalf of the Respondent.*

Date of concluding the hearing : December 30, 2020

Date of pronouncing the order : January 20, 2021

**ORDER**

**Per J. Sudhakar Reddy :-**

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-17, Kolkata (hereinafter the 'Id. CIT(A)'), dated 19.07.2019 passed u/s 250 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2012-13.

2. None appeared on behalf of the assessee despite issuance of notice hence we dispose of the case ex parte qua the assessee after hearing the Id. DR.

3. There is a delay of 01 days in filing of the appeal. The Id. DR had no objection if the appeal is admitted for adjudication. Hence, we condone the delay and admit the appeal.

4. Heard the Id. DR, we find that the Id. CIT(A) has passed an ex parte order in this case. The Id. DR submits that the matter may be restored to the file of the Assessing Officer as there was violation of principle of natural justice at the assessment stage and certain verification has to be conducted by the Assessing Officer.

5. In view of the above submissions, we restore the issue to the file of the Assessing Officer for fresh adjudication in accordance with law on the grounds of violation of principles of natural justice. The Assessing Officer shall give adequate opportunity to the assessee and dispose of the case de novo in accordance with law.
6. In the result, the appeal of the assessee is allowed for statistical purposes.

***Kolkata, the 20<sup>th</sup> January, 2021.***

Sd/-  
**[Sanjay Garg]**  
Judicial Member

Sd/-  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 20.01.2021  
RS

*Copy of the order forwarded to:*

1. Zoom Advisory Pvt. Ltd., 75, Metcalfe Street, 2<sup>nd</sup> Floor, Kolkata – 700013.
2. ITO, Ward-2(4), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches