

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA
(Virtual Court)**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri Aby T. Varkey, Judicial Member)

**I.T.A. No. 2458/Kol/2019
Assessment Year: 2012-13**

***M/s. Balaji Stock Consultants Pvt. Ltd.....Appellant
[PAN: AADCB 4719 R]***

Vs.

ITO, Ward-14(4), Kolkata.....Respondent

Appearances by:

Sh. Soumitra Choudhury, Adv., appeared on behalf of the Assessee.

Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : January 28th, 2021

Date of pronouncing the order : February 3rd, 2021

ORDER

Per J. Sudhakar Reddy, AM:

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals)-5, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 09.06.2017 for the Assessment Year 2012-13.

2. After hearing rival contentions we find that the ld. CIT(A) has passed an *ex-parte* order. The assessee submitted that notices of hearing have not been served on the assessee and hence the company's Counsel could not represent the case before the ld. CIT(A). Further, he submitted that the AO issued notices u/s 131 of the Act, but all these notices remained unserved. Hence, proper investigation could not be done by the AO. He argued that there is violation of principles of natural justice and hence, the case may be restored to the file of the AO for fresh adjudication in accordance with law.

3. The ld. D/R agreed that there is violation of principles of natural justice and submitted that the case may be set aside to the file of the AO for fresh adjudication in accordance with law.

4. In view of the above submissions and in view of the facts of this case, we set aside the matter to the file of the AO for fresh adjudication in accordance with law, after giving the assessee adequate opportunity of being heard.

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

Kolkata, the 3rd February, 2021.

Sd/-
[Aby T. Varkey]
Judicial Member

Dated: 03.02.2021

Bidhan (P.S.)

Copy of the order forwarded to:

1. ***M/s. Balaji Stock Consultants Pvt. Ltd., 5, Iswar Dutta Lane, Gr. Floor, Gola Bari, Howrah-711 101.***
2. ***ITO, Ward-14(4), Kolkata.***
3. CIT(A)-5, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches