

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B-SMC" KOLKATA*

Before Shri Sanjay Garg, Judicial Member

आयकर अपील सं.य/ ITA No. 537/Kol/2020 Assessment Year:2010-11

M/s. Paradise Vincom Pvt. Ltd. 165/4 Criper Road, 2 nd Fl., P.O Konnagar, Hooghly-712235. [PAN No. AAEC7857P]	<u>बनाम /</u> <u>V/s.</u>	A.C.I.T, Circle 24(1), Roopma Mhal, Hooghly, 712101 (WB)
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

Hearing through video Conferencing

अपीलार्थी की ओर से/By Appellant	None appeared
प्रत्यर्थी की ओर से/By Respondent	Mr. Jayanta Khanra, JCIT, Sr.DR
सुनवाई की तारीख/Date of Hearing	10-02-2021
घोषणा की तारीख/Date of Pronouncement	10-02-2021

आदेश /O R D E R

The present appeal has been preferred by the assessee against the order dated 28-02-2020 of the Commissioner of Income-tax (Appeals), Kolkata [hereinafter referred to as 'CIT(A)'].

2. No one has put in appearance despite notice. Therefore, the impugned appeal is decided after going through the records and after hearing the Ld.DR.

3. At the outset, it is noticed that the appeal filed by the assessee is time barred by 168 days. A separate application for condonation of said delay has been filed, wherein reasons for delay in filing this appeal have been mentioned that due to Covid-19 pandemic situation and Nationwide Lockdown, the assessee was unable to file

this appeal before the Tribunal in time. Considering the above reasons mentioned therein (in the condonation petition) the delay is hereby condoned.

4. The sole issue in this appeal of assessee is that the Ld. CIT(A) has not given adequate opportunity of hearing to the assessee to present its case before him.

5. After hearing the Ld. DR and going through the record, I find that the impugned order of the Ld. CIT(A) is an *ex parte* order. None of the issues involved in this appeal have been decided on merits by the Ld. CIT(A). The Ld. CIT(A) has failed to consider the submissions of the assessee. The assessee made its submissions on online portal and e-mail. Due to certain unavoidable circumstances, the assessee could not appear before the Ld. CIT(A). Therefore, the Ld. CIT(A) passed an *ex parte* order. Considering the overall circumstances of the case, in my view that, for the sake of principle of natural justice, the assessee is required to be given adequate opportunity to present its case before the Ld. CIT(A). In view of the above, the impugned order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld. CIT(A) for fresh adjudication. Needless to say that Ld. CIT(A) will provide adequate opportunity to the assessee to present its case and to file necessary evidences, if any. Thereafter, he will decide the issue(s) afresh by way of passing a speaking order in accordance with law.

The appeal of the assessee is treated as allowed for statistical purpose.

Order pronounced in open court at the close of the hearing on
Wednesday, 10th February, 2021.

Sd/-

(Sanjay Garg)
Judicial Member

Kolkata,
**PP/Sr.PS

दिनांक:- 10/02/2021

कोलकाता

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

1. अपीलार्थी/Appellant-M/s. Paradise Vincom Pvt. Limited 165/4 Cripier Road, 2nd Fl., P.O Konnagar, Hooghly-712235 (WB)
2. प्रत्यर्थी/Respondent-The Asstt. Commissioner of Income-tax, Cir-24(1), Roopma Mahal, Hooghly-712101 (WB).
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.

/True Copy/ By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,कोलकाता ।