

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

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

**I.T.A. No. 19/Kol/2020
Assessment Year: 2013-14**

West Bengal Surface Transport Corporation Limited.....Appellant
[PAN: AAACW 3151 H]

Vs.

ACIT, Circle-11(2), Kolkata.....Respondent

Appearances by:

Sh. A. Biswas, FCA, appeared on behalf of the Assessee.

Sh. Dhrubajyoti Ray, JCIT, appeared on behalf of the Revenue.

Date of concluding the hearing : March 22th, 2021

Date of pronouncing the order : April 16th, 2021

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals)-4, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 21.06.2019 for the Assessment Year 2013-14.

2. After hearing rival contentions, we find that the ld. CIT(A) has passed an *ex-parte* order. He has not disposed off the appeal on merits. Such dismissal for non-prosecution is not permissible in law.

3. The ld. D/R submitted that the issue may be restored to the file of the ld. CIT(A) as there was violation of principles of natural justice.

4. Under these circumstances we set aside the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law.

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

Kolkata, the 16th April, 2021.

Sd/-
[Aby T. Varkey]
Judicial Member

Dated: 16.04.2021

Bidhan (P.S.)

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. **West Bengal Surface Transport Corporation Limited, 12, R.N. Mukherjee Road, Kolkata-700 001.**
2. **ACIT, Circle-11(2), Kolkata.**
3. CIT(A)-4, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches