

**IN THE INCOME TAX APPELLATE TRIBUNAL, KOLKATA BENCH 'B', KOLKATA**  
**(VIRTUAL HEARING)**

**Before Shri A. T. Varkey, Judicial Member & Shri Manish Borad, Accountant Member**

**I.T.A. No.134/Kol/2020**  
Assessment Year: 2012-13

***Ultimate Share Broking Pvt. Ltd.....Appellant***  
***1<sup>st</sup> Floor, Room No.107C,***  
***Todi Chamber,***  
***2, Lalbazar Street,***  
***Kolkata-1.***  
***[PAN :AABCU3011D]***

***Vs.***

***ITO, Ward-6(4), Kolkata.....Respondent***

**Appearances by:**

*Shri Manoj Kataruka, AR, appeared on behalf of the appellant.*

*Shri Tushar Dhawal Singh, CIT-DR, appeared on behalf of the Respondent.*

Date of concluding the hearing : September 09, 2021

Date of pronouncing the order : September 09, 2021

**ORDER**

**Per Manish Borad, AM:**

The present appeal has been preferred by the assessee for the assessment year 2012-13 against the order dated 24.12.2019 of the Commissioner of Income Tax(Appeals)-10, Kolkata (hereinafter referred to as the 'CIT(A)').

2. At the outset, the ld. Counsel for the assessee has submitted that this impugned order of the CIT(A) is an ex-parte order. The ld. Counsel has further submitted that the absence of the counsel of the assessee on the date fixed for hearing before the CIT(A) was not intentional. The ld. Counsel has further submitted that the assessee has a fair case on merits and the assessee may be given an opportunity to present his case before the CIT(A). The ld. DR, on the other hand, has relied upon the record of the CIT(A).

3. After considering the rival contentions of the ld. representatives of the parties, we are of the view that interest of justice will be well-served if the assessee is given an opportunity to present his case before the CIT(A). In view of this, the ex-parte order

of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for adjudication afresh. Needless to say that the CIT(A) will give proper opportunity to the assessee to present his case and thereafter, to decide the matter by way of a speaking order.

4. In the result, the appeal of the assessee is treated as allowed for statistical purposes.

***Kolkata, the 9<sup>th</sup> September, 2021.***

Sd/-  
**[A. T. Varkey]**  
**Judicial Member**

Sd/-  
**[Manish Borad]**  
**Accountant Member**

Dated : 09.09.2021  
*Biswajit, Sr. PS*

*Copy of the order forwarded to:*  
1. Ultimate Share Broking Pvt. Ltd  
2. ITO, Ward-6(4), Kolkata  
3. CIT(A)-  
4. CIT- ,  
5. CIT(DR),

True copy

By order

Sr. Private Secretary/DDO  
ITAT, Kolkata Benches, Kolkata