

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.258/Kol/2020
Assessment Year: 2012-13

Van Udyog Exim Pvt. Ltd.....Appellant
44C, India Mirror Street,
Kolkata-700013.
[PAN : AADCV8425C]

Vs.

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

Appearances by:

None appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT, 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 15.03.2019 of the Commissioner of Income Tax(Appeals)-17, Kolkata (hereinafter referred to as the 'CIT(A)').

2. Registry has informed that present appeal is time barred by 39 days. We have gone through the condonation application filed by the assessee and find that due to illness of the key person of the company, appeal could not be filed in time. Considering this reasonable cause, we condone the delay and admit the appeal for adjudication on merit.

3. 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).

4. 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.

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

Kolkata, the 9th 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. *Van Udyog Exim Pvt. Ltd*
2. *ITO, Ward-2(4), Kolkata*
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

True copy

By order

Sr. P.S/DDO
Kolkata Benches, Kolkata