

**IN THE INCOME TAX APPELLATE TRIBUNAL "A"**  
**(Virtual Court Hearing) BENCH KOLKATA**

**Before Shri P. M. Jagtap, Vice-President and  
Shri Partha Sarathi Choudhury, Judicial Member**

**I.T.A. No.509/Kol/2020**  
Assessment Year: 2014-15

**Behest Dreamtrade (P) Ltd.....Appellant**

C/o Subash Agarwal & Associates,  
Advocates, Siddha Gibson,  
1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor,  
Kolkata-700069.  
**[PAN:AAECB8689H]**

**vs.**

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

**Appearances by:**

Shri Avijit Dey, AR, appeared on behalf of the appellant.

Shri Biswanath Das, Addl. CIT, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : November 11, 2021

Date of pronouncing the order : November 15, 2021

**ORDER**

**Shri Partha Sarathi Choudhury, Judicial Member:**

This appeal preferred by the assessee emanates from the order of Ld. CIT(A)-10, Kolkata u/s 143(3) of the Act dated 27.09.2019 for the assessment year 2014-15 as per the grounds of appeal on record.

2. At the very outset, the Ld. Counsel for the assessee submitted that in this case there is an ex parte order passed by the Ld. CIT(A) that in spite of several opportunities given to the assessee for hearing, the assessee was unable to appear before the First Appellate Authority for reasons beyond his control and that such absence was neither deliberate nor intentional on the part of the assessee. The Ld. Counsel further prayed that one more opportunity may be provided so that they can represent their case on merits before the Ld. CIT(A). It is the ground taken by the assessee that the rights and liability of the parties herein are yet to be determined. In such a scenario, the principle of natural justice would be well-served if the matter is remitted back to the file of the Ld. CIT(A). The Ld. DR raised no serious objection in this regard.

3. Having heard the rival contentions, we are of the considered opinion that the matter is restored to the file of the Ld. CIT(A) for fresh adjudication as per law while complying with the principle of natural justice and we at the same time direct the assessee to produce relevant evidences/documents before the Ld. CIT(A) and represent their case on merits before him at the given date for hearing. In view thereof, we set aside the order of the Ld. CIT(A) and remand the matter back to the file accordingly.

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

Order is pronounced in the open court on 15.11.2021.

Sd/-  
**[P. M. Jagtap]**  
**Vice-President**

Sd/-  
**[Partha Sarathi Chaudhury]**  
**Judicial Member**

Dated: 15.11.2021.

RS

*Copy of the order forwarded to:*

1. Behest Dreamtrade (P) Ltd
2. ITO, Ward-2(2), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Sr.PS/D.D.O, Kolkata Benches