

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

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

**I.T.A. No.2491/Kol/2019**  
Assessment Year: 2012-13

**Karunamoyee Trade Link Pvt. Ltd.....Appellant**  
64, Bentick Street, Room No. 2A, 2<sup>nd</sup> Floor,  
Kolkata-700069.  
[PAN: AADCK1961A]

**vs.**

**ITO, Ward-3(1), Kolkata.....Respondent**

**Appearances by:**

None 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 17, 2021

Date of pronouncing the order : November 17, 2021

**ORDER**

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

This appeal preferred by the assessee emanates from the order of Ld. CIT(A)-17, Kolkata u/s 250 of the Act dated 16.09.2019 for the assessment year 2012-13 as per the grounds of appeal on record.

2. In this case, none appeared for the assessee. The submissions of the Ld. DR were recorded and the case was heard on records. That on perusal of the order of the Ld. CIT(A), it is noticed that it is an ex parte order passed by the First Appellate Authority. The rights and liability of the parties herein are yet to be adjudicated by him on merits. That the Income Tax legislation is a welfare legislation, it is appropriate to provide one more opportunity to the assessee so that he may produce relevant details/evidences before the Ld. CIT(A) and represent their case on merits. The Ld. CIT(A) shall accordingly re-adjudicate the matter as per law complying with the principle of natural justice. In view thereof, we set aside the order of the Ld. CIT(A) and remand the matter back to the file accordingly.

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

Order is pronounced in the open court on 17.11.2021.

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

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

Dated: 17.11.2021.

RS

*Copy of the order forwarded to:*

1. Karunamoyee Trade Link Pvt. Ltd.
2. ITO, Ward-3(1), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

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