

**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.2533/Kol/2019**  
Assessment Year: 2008-09

**M/s Matarani Vyapaar Pvt. Ltd.....Appellant**  
Salarpuria Jajodia & Company,  
3<sup>rd</sup> Floor, 7, Chittaranjan Avenue,  
Kolkata-700072.  
[PAN:AAFCM2691F]

vs.

**ITO, Ward-1(2), Kolkata.....Respondent**

**Appearances by:**

Shri Sujoy Sen, AR, appeared on behalf of the appellant.

Shri Sudipta Guha, CIT, 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)-7, Kolkata u/s 143(3)/263 of the Act dated 22.11.2017 for the assessment year 2008-09 as per the grounds of appeal on record.

2. At the outset, the Ld. Counsel for the assessee submitted that this is an ex parte order passed by the Ld. CIT(A). The assessee was unable to appear before the Ld. CIT(A) because of circumstances and the non-appearance were neither deliberate nor intentional on the part of the assessee. That being an ex parte order, the rights and liability of the parties herein are yet to be determined on merits by the First Appellate Authority. The Ld. Counsel prayed for one final opportunity may be given so that the matter may be decided afresh on merits by the Ld. CIT(A). The Ld. DR fairly conceded to the submission of the Ld. Counsel for the assessee.

3. Having heard the parties herein, we are of the considered view that as stated on record by the Ld. Counsel for the assessee, it is because of circumstances for which the

assessee was not able to appear before the Ld. CIT(A). We also consider the fact that the Income Tax legislation is a welfare legislation, the rights of the taxpayer assessee needs to be protected wherever possible. In this case, when one more opportunity has been prayed by the assessee and the Ld. DR has raised no objection, we consider it correct in the interest of justice to remand the matter back to the file of the Ld. CIT(A) for fresh adjudication as per law. We also direct the assessee to produce relevant details/evidences before the Ld. CIT(A) to represent their case on merits. In view thereof, we set aside the order of the Ld. CIT(A) and remand the matter back to his file accordingly.

4. 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. M/s Matarani Vyapaar Pvt. Ltd
2. ITO, Ward-1(2), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

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