

आयकर अपीलिय अधिकरण न्यायपीठ, कोलकाता ।  
IN THE INCOME TAX APPELLATE TRIBUNAL  
"A" BENCH, KOLKATA

BEFORE SHRI RAJPAL YADAV, HON'BLE VICE PRESIDENT  
AND SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 578/Kol/2021  
Assessment Year: 2017-18

Coal Mine Associated Pvt. Ltd. 6-0/1, Stephen Court 18A, Park Street Kolkata - 700071 PAN : AACCC9108N	Vs	ACIT, Circle-8(1), Kolkata
--	----	----------------------------

अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
------------------------	--	--------------------------

Assessee by :	Shri Manish Tiwari, FCA
Revenue by :	Shri Abhijit Dutta, Addl. CIT(DR)

सुनवाई की तारीख/Date of Hearing : 06/06/2022  
घोषणा की तारीख /Date of Pronouncement: 28/06/2022

**आदेश/ORDER**

**PER RAJPAL YADAV, VICE PRESIDENT :**

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter the "Id. CIT(A)") dt. 17/11/2021, passed u/s 250 of the Income Tax Act, 1961 ("the Act"), for Assessment Year 2017-18

2. In the first ground of appeal, the assessee has pleaded that, the Id. CIT(A) has erred in deciding the appeal *ex-parte*. The Id. Counsel for the assessee at the very outset submitted that notices for hearing were issued during the Covid period i.e., from January, 2021 till October, 2021 and these notices were not served properly upon the assessee and, therefore, no one could appear before the Id. CIT(A). He prayed that one more opportunity of hearing may be granted to the assessee.

3. With the assistance of the Id. Representatives, we have gone through the record carefully. The Id. D/R submitted that the Id. CIT(A) had issued four notices

but none was replied by the assessee and, therefore, under the compelling circumstances, the Id. First Appellate Authority, has decided the appeal *ex-parte*.

4. On due consideration of the above facts, we are of the view that during the period from January, 2021 up to August, 2021, the country was under second wave of Covid Pandemic. During this period businesses were badly hit and it must have been difficult for the assessee to have taken care of the Income-tax litigations. Considering this aspect, we set aside the impugned order of the Id. First Appellate Authority and restore the issue to the file of the Id. CIT(A) for fresh adjudication on merits, in accordance with law, after giving the assessee adequate opportunity of being heard.

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

**Order pronounced in the Court on 28<sup>th</sup> June, 2022 at Kolkata.**

*Sd/-*

**(RAJESH KUMAR)  
ACCOUNTANT MEMBER**

Kolkata, Dated 28/06/2022

*\*SC Sp/8*

*Sd/-*

**(RAJPAL YADAV)  
VICE-PRESIDENT**

आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि, अधिकरण अपीलीय आयकर , कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाईल /Guard file.

आदेशानुसार/ BY ORDER,  
TRUE COPY

Assistant Registrar  
आयकर अपीलीय अधिकरण  
ITAT, Kolkata