

**IN THE INCOME TAX APPELLATE TRIBUNAL "B"**  
**BENCH KOLKATA**

**Before Shri Sanjay Garg, Judicial Member and Shri Rajesh Kumar, Accountant Member**

**I.T.A. No.28/Kol/2022**  
Assessment Year: 2014-15

**Silverlake Marketing (P) Ltd.....Appellant**  
**Black Burn Lane,**  
**Kolkata-700012.**  
**[PAN: AALCS3748K]**

**vs.**

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

**Appearances by:**

Shri S. K. Dey, Accountant Staff (on behalf of Binod Kr. Drolia, FCA), appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : July 25, 2022

Date of pronouncing the order : July 25, 2022

**ORDER**

**Per Sanjay Garg, Judicial Member:**

The present appeal has been preferred by the assessee against the order dated 12.03.2019 of the Commissioner of Income Tax (Appeals)-2, Kolkata [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. Shri S. K. Dey, Accountant Staff of the Company, has appeared on behalf of the assessee and has moved an application that the counsel for the assessee is unable to appear before this Tribunal. However, it has been submitted in the application that the impugned order of the CIT(A) is an ex parte order and the same may be set aside.

3. The appeal is time-barred by 979 days. An application for condonation of delay has been filed wherein it has been pleaded that the impugned order of the CIT(A) was not served upon the assessee, therefore, the assessee was not aware of the passing of the impugned order. As and when the assessee came to know about the passing of the impugned order, the assessee preferred the present appeal. The application is supported

with an affidavit of the Director of the company namely Amit Sen. Considering the above submissions, the delay in filing of the present appeal is hereby condoned.

4. A perusal of the impugned order of the CIT(A) shows that the same is an ex parte order. The Id. CIT(A) has not decided any of the issues involved on merits of the case. The plea of the assessee has been that the assessee did not receive any notice of hearing from the CIT(A). Considering the above submission, in our view, the interest of justice will be well-served if the assessee is given an opportunity to present its case before the CIT(A). The impugned order of the CIT(A) is, therefore, set aside and the matter is restored to the file of the CIT(A) for decision afresh.

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

***Kolkata, the 25<sup>th</sup> July, 2022.***

Sd/-  
**[Rajesh Kumar]**  
**Accountant Member**

Sd/-  
**[Sanjay Garg]**  
**Judicial Member**

Dated: 25.07.2022.

RS

*Copy of the order forwarded to:*

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

//True copy//

By order

Assistant Registrar, Kolkata Benches