

**IN THE INCOME TAX APPELLATE TRIBUNAL,
'B' BENCH, KOLKATA**

**Before Shri Manish Borad, Accountant Member
&
Shri Sonjoy Sarma, Judicial Member**

**I.T.A. No. 295/KOL/2019
Assessment Year: 2010-2011**

***Fairdeal Vincom (P) Limited,.....Appellant
Shyam Arihant, Plot no. 1-8-304 to 307/10AA,
Secundrabad, Hyderabad, Telangana-500003
[PAN: AABCF3182A]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-10(4), Kolkata,
Aayakar Bhawan ,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

*Shri R.K. Singh, Advocate, for the Appellant
Shri Sudipta Guha, CIT, D.R., for the Respondent*

Date of concluding the hearing : August 11, 2022
Date of pronouncing the order : August 11, 2022

O R D E R

Per Manish Borad, Accountant Member:-

This appeal at the instance of assessee for assessment year 2010-11 is directed against the order of Id. Commissioner of Income Tax (Appeals)-4, Kolkata dated 06.02.2019, which is arising out of the order under section 147/144 of the Act dated 14.12.2017 framed by Income Tax Officer, Ward-10(4), Kolkata.

2. When the case was called for hearing, Id. representative for the assessee requested for adjournment. However, when the case file was perused, we find that the impugned order is *ex-parte* and the assessee could not furnish any documentary evidence in support of the grounds

raised by it. It is also noticed that since the assessee did not get any fair opportunity to plead before the Id. CIT(Appeals), nothing has been discussed in detail on merits of the case. The issues raised in the instant appeal need to be restored to the Id. CIT(Appeals) for fresh adjudication.

3. Ld. D.R. has raised no objection if the issues are restored to the Id. CIT(Appeals) for fresh adjudication.

4. We have heard the rival contentions and perused the relevant material placed before us. The assessee has raised ten grounds of appeal. Ground No. 2 states that the Id. CIT(Appeals) has erred in passing the *ex-parte* order on alleged grounds. On going through the impugned order, we find that the same is *ex-parte* and, therefore, there has merit in Ground No. 2 raised by the assessee. We, therefore, in the interest of justice and being fair to both the parties, restore all the issues raised in the instant appeal from Ground No. 4 to Ground No. 8 to the Id. CIT(Appeals) for fresh adjudication. Needless to mention that proper opportunity of being heard to the assessee and direction may also be given to the assessee-company not to take any unnecessary adjournment as has been taken in the past during the proceedings before the Id. Assessing Officer as well as the Id. CIT(Appeals). Further Id. CIT(Appeals) is directed that in case, the assessee does not appear on the date of hearing after being provided reasonable opportunity, then the Id. CIT(Appeals) shall decide the issues on merits in accordance with law.

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

Order pronounced in the open Court on August 11, 2022.

Sd/-
(Sonjoy Sarma)
Judicial Member

Sd/-
(Manish Borad)
Accountant Member

Kolkata, the 11th day of August, 2022

- Copies to :*
- (1) ***Fairdeal Vincom (P) Limited,
Shyam Arihant, Plot no. 1-8-304 to 307/10AA,
Secundrabad, Hyderabad, Telangana-500003***
 - (2) ***Income Tax Officer,
Ward-10(4), Kolkata,
Aayakar Bhawan ,
P-7, Chowringhee Square, Kolkata-700069***
 - (3) *Commissioner of Income Tax (Appeals)-4, Kolkata,*
 - (4) *Commissioner of Income Tax- ,*
 - (5) *The Departmental Representative*
 - (6) *Guard File*

By order

*Assistant Registrar,
Income Tax Appellate Tribunal,
Kolkata Benches, Kolkata*

Laha/Sr. P.S.