

IN THE INCOME TAX APPELLATE TRIBUNAL "A"
BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.394/Kol/2021
Assessment Year: 2017-18

Infinity BPO Services (P) Ltd..... Appellant
DN/51, Sector-V, Salt Lake City,
24 Parganas (North),
W.B.-700091.
[PAN: AABCI0200N]

vs.

ITO, Ward-2(3), Kolkata..... Respondent

Appearances by:

Shri Rajeeva Kumar, Adv., appeared on behalf of the appellant.

Shri Biswanath Das, Sr. DR, appeared on behalf of the Respondent.

Date of concluding the hearing : August 17, 2022

Date of pronouncing the order : August 19, 2022

ORDER

Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the ex parte order dated 23.03.2021 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act'). The assessee in this appeal has taken the following grounds of appeal:

" 1. That under the facts and circumstances of the case, the Ld. CIT(A) erred in passing order ex-parte.

2. That under the facts and circumstances of the case, Ld. CIT(A) erred in confirming disallowance of operation and maintenance expenses amounting to Rs.38,10,751/- made by the AO holding the same to be covered under the deduction claimed under section 24 of the Income Tax Act, 1961. The disallowance is unjustified and therefore need to be deleted.

3. That under the facts and circumstances of the case, the Ld. CIT(A) erred in confirming disallowance of electricity charges of Rs.26,04,803/- made by the AO. The disallowance is unjustified and therefore need to be deleted.

4. The assessee craves leave to add, alter, amend or withdraw any ground or grounds of appeal before or at the time of hearing."

2. At the outset, the Id. Counsel for the assessee has submitted that the impugned order of the CIT(A) is an ex parte order. That the impugned order was passed by the CIT(A) during the period of Covid Pandemic and that the office of the counsel for the

assessee was closed during the period and, therefore, the required submissions could not be made before the CIT(A). The Id. Counsel has submitted that in the interest of justice, the assessee may be allowed an opportunity to present its case before the CIT(A).

3. The Id. DR, on the other hand, has submitted that since the assessee did not attend the proceedings before the CIT(A), therefore, the CIT(A) was justified in passing the ex parte order.

4. Considering the rival submissions, we are of the view that the interests of justice will be well-served if the assessee is given an opportunity to present its case before the CIT(A). In view of this, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh in accordance with law. Needless to say that the Id. CIT(A) will give proper opportunity to the assessee to present its case.

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

Kolkata, the 19th August, 2022.

Sd/-
[Girish Agrawal]
Accountant Member

Sd/-
[Sanjay Garg]
Judicial Member

Dated:19.08.2022.

RS

Copy of the order forwarded to:

1. Infinity BPO Services (P) Ltd
2. ITO, Ward-2(3), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches