

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'सी', कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH: KOLKATA

श्री राजेश कुमार, लेखा सदस्य एवं श्री संजय शर्मा न्यायिक सदस्यके समक्ष

[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 290/Kol/2020

आयकर अपील संख्या-290/कोल/2020

Assessment Year : 2008-09

निर्धारण वर्ष: 2008-09

Budhadeb Tradelink Pvt. Ltd. (PAN: AADDCB 2612 D)	Vs.	ITO, Ward-1(2), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	29.08.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	01.09.2022
For the Appellant/ निर्धारिती की ओर से	Shri S. Jhajharia, A.R
For the Respondent/ राजस्व की ओर से	Atahar Hossain Chowdhury, CIT

ORDER / आदेश

Per Shri Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax(Appeals)-7, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 13.02.2020 for the AY 2008-09.

2. The assessee has challenged the order passed by the Ld. CIT(A) on various grounds. In the first ground, the assessee has assailed the order of Ld. CIT(A) on the ground of being ex-parte order passed without hearing the assessee on merit.

3. At the outset ,the Ld. A.R submitted before the Bench that the assessee could not appear before the First appellate authority on 18.12.2018 & 12.02.2020 because the notices fixing the hearing were not served on the assessee resulting into disposal of appeal of the assessee exparte causing the miscarriage of principles of natural justice. The Ld. A.R. prayed that the assessee may kindly be given one more opportunity by restoring the matter to the file of the AO as the assessee could not produce the necessary evidences even before the AO due to paucity of time in the assessment proceedings which was allowed by the AO to produce these evidences.

4. The Ld. D.R on the other hand, fairly agreed to the fact that the case was not represented before the Ld. CIT(A) and left the matter to the wisdom of the Bench.

5. After hearing the rival contention and perusing the material on record before us, we are of the view that the ends of justice could be met if the assessee be given one more opportunity to present its case on merit so that all the evidences could be brought on record and the issues involved could be decided by considering the said evidences. We are ,therefore, restoring the matter back to the file of the AO to decide the issue afresh with the direction to decide the same denovo after affording the reasonable opportunity of hearing to the assessee. We also direct the assessee to co-operate in the assessment proceedings by filing all the documents/evidences which it deems fit to defend its case and also the evidences as may be required by the AO.

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

Order is pronounced in the open court on 1st September, 2022

Sd/-

(Sonjoy Sarma /संजय शर्मा)

Judicial Member/न्यायिक सदस्य

Sd/-

(Rajesh Kumar/राजेश कुमार)

Accountant Member/लेखा सदस्य

Dated: 1st September, 2022

SB, Sr. PS

*I.T.A. No.290/Kol/2020
Assessment Year: 2008-09
Budhadeb Tradelink Pvt. Ltd.*

Copy of the order forwarded to:

1. Appellant- Budhadeb Tradelink Pvt. Ltd., C/o, M/s Salarpuria Jajodia & Co, 7, C.R. Avenue, 3rd Floor, Kolkata-700072
2. Respondent – ITO, Ward-1(2), Kolkata
3. Ld. CIT(A)- 7, Kolkata (Sent Through E-mail)
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata