

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

**Before Shri Rajpal Yadav, Vice-President (KZ)
&
Shri Rajesh Kumar, Accountant Member**

**I.T.A. No. 571/KOL/2019
Assessment Year: 2009-2010**

***M/s. Sanskar Vyapaar P. Limited,.....Appellant
Ram Kunj, FE-83, Ground Floor, Sector-III,
Salt Lake City, Kolkata-700106
[PAN: AAJCS1049K]***

-Vs.-

***Income Tax Officer,.....Respondent
Ward-5(2), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square,
Kolkata-700069***

Appearances by:

N o n e, appeared on behalf of the assessee

Smt. Ranu Biswas, Addl. CIT (DR), appeared on behalf of the Revenue

Date of concluding the hearing : September 08, 2022

Date of pronouncing the order : September 08, 2022

O R D E R

Per Rajpal Yadav, Vice-President (KZ):-

The assessee is in appeal before the Tribunal against the order of Id. Commissioner of Income Tax (Appeals)-2, Kolkata dated 21.01.2019 passed for assessment year 2009-10.

2. In response to the notice of hearing, no one has come present on behalf of the assessee. With the assistance of Id. D.R., we have gone through the record carefully. A perusal of the impugned order would reveal that the Id. CIT(Appeals) had given eight opportunities of hearing to the assessee, but the assessee did not appear before the Id. CIT(Appeals) ultimately. On four occasions, it sought adjournment but did not submit the written submission or any other details. The Id. CIT(Appeals) dismissed the appeal for want of prosecution.

3. Sub-section (6) of section 250 contemplates that the Id. 1st Appellate Authority would state the points in dispute and thereafter record finding on those points. In other words, the Id. CIT(Appeals) was bound to formulate the points in dispute and thereafter record reasons in support of her decision on those points. In the present case, we find that the Id. CIT(Appeals) failed to follow the above mandate and dismissed the appeal for want of prosecution, which is not sustainable in the eyes of law. Therefore, we set aside the impugned order and remit the issue back to the file of Id. CIT(Appeals) for adjudicating on merit.

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

Order pronounced in the open Court on September 8, 2022.

Sd/-

(Rajesh Kumar)
Accountant Member

Sd/-

(Rajpal Yadav)
Vice-President (KZ)

Kolkata, the 8th day of September, 2022

Copies to : (1) ***M/s. Sanskar Vyapaar P. Limited,
Ram Kunj, FE-83, Ground Floor, Sector-III,
Salt Lake City, Kolkata-700106***

(2) ***Income Tax Officer,
Ward-5(2), Kolkata,
Aayakar Bhawan,
P-7, Chowringhee Square, Kolkata-700069***

(3) *Commissioner of Income Tax (Appeals)-2, Kolkata;*

(4) *CIT-....., Kolkata;*

(5) *The Departmental Representative*

(6) *Guard File*

TRUE COPY

By order

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

Laha/Sr. P.S.