

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “बी”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA**  
श्री राजेश कुमार, लेखा सदस्य एवं श्री संजय शर्मा न्यायिक सदस्य के समक्ष  
[Before Shri Rajesh Kumar, Accountant Member & Shri Sonjoy Sarma, Judicial Member]

**I.T.A. No. 433/Kol/2022**  
**Assessment Year: 2014-15**

S.R. International Paper Mills Pvt Ltd. (PAN: AADCB 1693 E)	Vs.	ITO, Ward-8(4), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	09.11.2022
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	16.11.2022
For the Appellant/ निर्धारिती की ओर से	Shri Rajeeva Kumar, Advocate
For the Respondent/ राजस्व की ओर से	Shri Sudipto Guha, CITDR

**ORDER / आदेश**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-15, Kolkata (hereinafter referred to as the Ld. CIT(A)”) dated 27.03.2019 for the AY 2014-15.

2. At the outset, the Ld. Counsel for the assessee submitted that the Ld. CIT(A) has decided the appeals ex-parte as the assessee could not appear on various dates fixed for hearing. The Ld. Counsel submitted that the notices sent by the Ld. CIT(A) were not received by the assessee and therefore the appeal of the assessee remained unattended before the Ld. CIT(A). The Ld. Counsel of the assessee prayed before the

Bench that the assessee may kindly be given one more opportunity to defend its case on merit before the Ld. AO by restoring this appeal to the file of the Ld. AO as before AO also compliance of the notices could not be made.

3. The Ld. D.R on the other hand strongly objected the prayers of the Ld. A.R by submitting that despite several opportunities granted, the assessee did not appear and therefore the said request of the counsel of the assessee may kindly be dismissed.

4. After hearing the rival parties and perusing the material on record, we observe that the assessee's appeal was decided ex-parte when the assessee failed to turn up on the various dates fixed for hearings. We even note that the notices issued by the AO were not complied with during the assessment proceedings. Therefore, in order to meet the ends of justice, the assessee deserves to be given one more opportunity to defend its case on merits before the AO. Accordingly we restore the appeal to the file of the Ld. AO for the reasons cited above with the directions to decide the same on merits by affording the assessee a reasonable opportunity of hearing. Simultaneously we also direct the assessee to cooperate in the disposal of this appeal.

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

Order is pronounced in the open court on 16<sup>th</sup> November, 2022

Sd/-  
(Sonjoy Sarma /संजय शर्मा)  
Judicial Member/न्यायिक सदस्य

Sd/-  
(Rajesh Kumar/राजेश कुमार)  
Accountant Member/लेखा सदस्य

Dated: 16<sup>th</sup> November, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- S.R. International Paper Mills Pvt. Ltd., Diamond Chambers, Block I & II, 5<sup>th</sup> Floor, Room No. 5-0, 4, Chowringhee Lane, Kolkata-700016.
2. Respondent – ITO, Ward-8(4), Kolkata
3. Ld. CIT(A)-15, 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