

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'एसएमसी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA**

**डॉक्टर मनीष बोरड, लेखा सदस्य के समक्ष**  
**Before Dr. Manish Borad, Accountant Member**

I.T.A No.164/Kol/2020  
Assessment year: 2013-14

M/s Kotalipara Development Society..... Appellant  
Pioneer Para, Noapara,  
P.O. Barasat, North 24 Parganas,  
W.B. 700124.  
[PAN:AAAANK3272B]

vs.

ITO(Exemption), Ward-1(4), Kolkata..... Respondent

**Appearances by:**

None appeared on behalf of the appellant.

Shri Vijay Kumar, Addl. CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : December 13, 2022

Date of pronouncing the order : December 21, 2022

**आदेश / ORDER**

This appeal filed by the assessee pertaining to the Assessment Year (in short "AY") 2013-14 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the "Act") by Commissioner of Income Tax (Appeals)-25, Kolkata [in short ld. "CIT(A)"] dated 16.12.2019 which is arising out of the assessment order framed u/s 143(3) of the Act dated 05.02.2016.

2. The assessee has raised the following grounds of appeal:

*"1. FOR THAT the LD. court below has erred in law passing the order on the basis of his private opinion. Moreover the LD. CIT has completed the hearing in one date and he has not verified the paper which has produced before him after long gap from the date of filing of appeal petition.*

*2. FOR THAT both court below never considered the documents produced at the time of hearing before disallowed the amended provision of section 2(15) of the Income Tax Act, 1961.*

*3. FOR THAT both the court below has disallowed your petitioner's "loan loss provision" account and also added back to the total income on the flimsy ground which is not tenable in the eye of law.*

*That your petitioner craves leave to adduce further ground or grounds at the time of hearing.*

3. When the case was called, none appeared on behalf of the assessee. A perusal of the appeal file shows that even after providing ample opportunity, the assessee failed to appear before the Tribunal. It seems that assessee is not interested to pursue the appeal. We, therefore, decide to hear this appeal with the assistance of the ld. Departmental Representative and adjudicate the same on merits.

4. Perusal of grounds of appeal indicates that assessee failed to get proper opportunity to plead its case before the ld. CIT(A) and the ld. CIT(A) has not considered the documents produced before him.

5. The ld. Departmental Representative opposed this request made by the ld. counsel for the assessee.

6. We have heard the rival contentions and perused the records placed before us. We observe that the crux of the grounds of appeal raised by the assessee is that the ld. CIT(A) completed the hearing in one day and did not verify the papers which were produced before him after a long gap from the date of filing of the appeal petition and further both the lower authorities having not considered the documents produced at the time of hearing.

7. Perusal of the impugned order shows that though the ld. CIT(A) has passed detailed order, however, considering the fact that various documents filed by the assessee has not been considered

and proper opportunity of being heard was not given, we, therefore, in the interest of justice and being fair to both the parties, remit the issue raised on merits to the ld. CIT(A) for afresh adjudication and to pass a speaking order after considering the submissions and evidences to be filed by the assessee on being provided sufficient opportunity of being heard. We, also, direct the assessee to remain compliant and not to take adjournment unless and otherwise required for reasonable cause and if assessee fails to appear on the first two dates of hearing without giving any reasonable cause then the ld. CIT(A) may proceed to decide the appeal in accordance with law.

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

***Kolkata, the 21<sup>st</sup> December, 2022.***

Sd/-

[डॉक्टर मनीष बोरड /Dr. Manish Borad]  
लेखा सदस्य /Accountant Member

Dated: 21.12.2022.

RS

*Copy of the order forwarded to:*

1. M/s Kotalipara Development Society
2. ITO(Exemption), Ward-1(4), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches