

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

I.T.A. No. 640/Kol/2022
Assessment Year: 2014-15

M/s Amiya Commerce and Construction Co. Pvt. Ltd. (PAN: AACCA 3705 F)	Vs.	ITO, Ward-3(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	16.02.2023
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	17.02.2023
For the Appellant/ निर्धारिती की ओर से	Shri S.M. Surana, Advocate
For the Respondent/ राजस्व की ओर से	Shri G. Hukugha Sema, CIT

ORDER / आदेश

Per Rajesh Kumar, AM:

This is the appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the Ld. CIT(A)”) dated 13.08.2022 for the AY 2014-15.

2. At the outset, the Ld. Counsel for the assessee submitted that the Ld. CIT(A) has decided the appeal ex-parte as the assessee could not appear on the various occasions when the Ld. CIT(A) fixed the appeals 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 Id. 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. CIT(A) by restoring this appeal to the file of the Ld. CIT(A).

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 dates fixed for hearings and now therefore in the interest of justice and fairplay, the assessee deserves to be given one more opportunity to defend its case before the Ld. CIT(A) on merits. Accordingly we restore the appeal to the file of the Ld. CIT(A) 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.

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

Order is pronounced in the open court on 17th February, 2023

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

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

Dated: 17th February, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- M/s Amiya Commerce and Construction Co. Pvt. Ltd., 5A, Amiya House, Orient Row, Park Circus, Kolkata-700017.
2. Respondent – ITO, Ward-3(1), Kolkata
3. Ld. CIT(A)-NFAC, Delhi
4. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata