

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री मनीष बोरड, लेखा सदस्य के समक्ष

Before Shri Sanjay Garg, Judicial Member and Dr. Manish Borad, Accountant Member

I.T.A No.658/Kol/2022

Assessment year: 2012-13

M/s S. K. Fintex Pvt. Ltd.....Appellant

32/7, Sahapur Colony,

New Alipore,

Kolkata-700053.

[PAN: AADCS5718D]

vs.

ITO, Ward-3(3), Kolkata.....Respondent

Appearances by:

Smt. Khushaboo Rai, AR, appeared on behalf of the appellant.

Shri P. P Barman, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : February 22, 2023

Date of pronouncing the order : February 22, 2023

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 21.09.2022 of the National Faceless Appeal Centre [hereinafter referred to as the 'CIT(A)'] passed u/s 250 of the Income Tax Act, 1961 (hereinafter referred to as the 'Act').

2. At the outset, Ms. Khushaboo Rai, the Id. AR of the assessee has brought to our attention to the impugned order of the CIT(A) to submit that the same is an ex parte order. The Id. Counsel for the assessee has further invited our attention to the grounds of appeal to submit that the assessee did not receive any notice of hearing from the CIT(A). That the assessee came to know about deficiency letter and three notices of hearing issued by the CIT(A) from the appellate order only. That the

absence of the assessee before the CIT(A) was not intentional. She has further submitted that the assessee may be given an opportunity to present its case before the CIT(A).

3. The ld. DR has not objected to the same.

4. In view of the above, considering the principles of natural justice, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say that CIT(A) will give proper opportunity to the assessee to present its case.

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

Kolkata, the 22nd February, 2023.

Sd/-

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

Sd/-

[संजय गर्ग /Sanjay Garg]
न्यायिक सदस्य /Judicial Member

Dated: 22.02.2023.

RS

Copy of the order forwarded to:

1. M/s S. K. Fintex Pvt. Ltd
2. ITO, Ward-3(3), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches