

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

श्री संजय गर्ग, न्यायिक सदस्य एवं श्री गिरीश अग्रवाल, लेखा सदस्य के समक्ष
Before Shri Sanjay Garg, Judicial Member and Shri Girish Agrawal, Accountant Member

I.T.A. No.266/Kol/2021
Assessment Year: 2008-09

Aakansha Dealer Pvt. Ltd..... Appellant
243/2M, APC Road, Manicktala,
2nd Floor, Kolkata-700006.
[PAN: AAGCA1406R]

vs.

ITO, Ward-5(3), Kolkata..... Respondent

Appearances by:

Shri Manish Tiwari, FCA, appeared on behalf of the appellant.

Smt. Ranu Biswas, Addl. CIT-DR, appeared on behalf of the Respondent.

Date of concluding the hearing : January 10, 2023

Date of pronouncing the order : February 23, 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 03.03.2017 of the Commissioner of Income Tax-17, Kolkata [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. There was a delay of 290 days pointed out by the Registry. The ld. Counsel for the assessee, on the earlier date of hearing, has submitted that the assessee was not supplied the copy of the impugned order of the CIT(A) dated 03.03.2017, whereupon, a report from the Office of the Commissioner of Income(Appeals) was called for. As per the report provided, the office of the Commissioner of Income(Appeals) vide its letter dated 22.09.2022 has written that there was no proof of service of

impugned order of the CIT(A) upon to the assessee was found in the case file. However, the impugned order of the CIT(A) was served upon on 07.09.2022. In view of this, the delay in filing of the appeal, if any, is hereby condoned.

3. Now, coming to the merits of the case, the ld. Counsel for the assessee has submitted that no notice was received by the assessee of hearing from the CIT(A) and the impugned order of the CIT(A) was an ex parte order. He, therefore, has submitted that the assessee may be given an opportunity to present its case before the CIT(A).

The ld. DR has relied upon the impugned order of the CIT(A).

4. Considering the rival submissions, we are of the view that the interest of justice will be well-served if the matter is restored to the file of the CIT(A). Accordingly, 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/-

[गिरीश अग्रवाल/Girish Agrawal]
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. Aakansha Dealer Pvt. Ltd
2. ITO, Ward-5(3), Kolkata
3. CIT
(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches