

आयकर अपीलीय अधिकरण, कोलकाता पीठ “ए”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “A” 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. 165/Kol/2023
Assessment Year: 2017-18

Ma Dhanlaxmi Fisheries Pvt. Ltd. (PAN: AAICM 5942 J)	Vs.	ACIT, Circle-23(1), Hooghly
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	17.04.2023
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	26.04.2023
For the Appellant/ निर्धारिती की ओर से	Miss Swati Baid, Advocate
For the Respondent/ राजस्व की ओर से	Smt. Ranu Biswas, Addl. CITDR

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 10.02.2023 for the AY 2017-18.

2. The Ld. A.R. submitted before the Bench that the Ld. CIT(A) has issued various notices of hearing on 8.1.2021, 20.01.2023 and 27.01.2013 which were not received by the assessee and consequently no written submissions/arguments could be filed resulting into the Ld. CIT(A) deciding this appeal ex-parte without taking into account the assessee’s contentions on merit. The Ld. Counsel therefore submitted that in the interest of justice and fairplay , the assessee may be granted one more

opportunity to present its case on merit before the Ld. CIT(A) by restoring the appeal back to the file of Ld. CIT(A).

3. The Ld. D.R strongly opposed the arguments of the Ld. A.R by submitting that on the various dates the assessee failed to respond and reply the notices issued by the appellate authority and therefore the appeal of the assessee deserved to be dismissed.

4. After hearing the rival contentions and perusing the material on record, we find that the Ld. CIT(A) has decided the appeal on the basis of facts available on record as the assessee could not file its written submissions on merit due to non-receipt of notices by the assessee. Under these circumstances, we are of the view that ends of justice could be met if the assessee gets one more opportunity before the Ld. CIT(A) giving the assessee one more opportunity allowing to file written submissions in support of grounds of appeal. Accordingly we restore the appeal back to the file of Ld. CIT(A) with the direction to set aside the same after affording a reasonable opportunity of hearing to the assessee.

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

Order is pronounced in the open court on 26th April, 2023

Sd/-

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

Sd/-

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

Dated: 26th April, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Ma Dhanlaxmi Fisheries Pvt. Ltd., 9/B, Kumorjola Road (Raja Rammohan Roy Sarani), Hooghly-712203.
2. Respondent – ACIT, Circle-23(1), Hooghly
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata