

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'एसएमसी', कोलकाता

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" 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.13/Kol/2023

Assessment year: 2012-13

Jagadhatri Tracon Pvt. Ltd.....Appellant

Room No.15B, Everest House,

46C, Chowringhee Road,

Kolkata-700071.

[PAN: AABCJ3627L]

vs.

DCIT, Central Circle-4(3), Kolkata.....Respondent

Appearances by:

Shri Ravi Tulsiyan, FCA, appeared on behalf of the appellant.

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

Date of concluding the hearing : February 21, 2023

Date of pronouncing the order : May 01, 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 24.11.2022 of the Commissioner of Income Tax (Appeal)-21, Kolkata [hereinafter referred to as the 'CIT(A)'] passed in ITA No.CIT(A), Kolkata-21/10435/2016-17 u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. counsel for the assessee has brought our attention to the impugned order of the CIT(A) to submit that the same was an ex parte order. The ld. counsel has further brought our attention to the acknowledgement for filing of application for adjournment to submit that on the date of hearing the assessee had filed an adjournment application. However, the ld. CIT(A) without considering the

same has passed the impugned ex parte order. The ld. counsel has submitted that in the interest of justice, the assessee may be given an opportunity to present his case before the CIT(A). The ld. DR has not objected to the same.

3. In view of the above discussion, 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 the ld. CIT(A) will give proper opportunity to the assessee to present his case.

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

Kolkata, the 1st May, 2023.

Sd/-

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

Sd/-

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

Dated: 01.05.2023.

RS

Copy of the order forwarded to:

1. Jagadhatri Tracon Pvt. Ltd
2. DCIT, Central Circle-4(3), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches