

**आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL "B" 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.133/Kol/2023**  
**Assessment Year: 2014-15**

**Chirag Trexim Pvt. Ltd..... Appellant**  
**C/o Jain Vinod K & Associates,**  
**41A, AJC Bose Road,**  
**Suite No.613, 6<sup>th</sup> Floor,**  
**Kolkata-700017.**  
**[PAN: AADCC4340F]**

**vs.**

**ITO, Ward-6(1), Kolkata..... Respondent**

**Appearances by:**

Shri Vinod Kumar Jain, 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 : June 07, 2023

Date of pronouncing the order : June 09, 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 27.12.2022 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed 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 invited our attention to the impugned order of the CIT(A) to submit that the same is an ex parte order. The ld. counsel has further invited our attention to page 2 of the impugned order to submit that all the notices of hearing were allegedly served through income tax portal. The ld. counsel for the assessee has submitted that the assessee was never informed by his tax consultant about the issuance of notices of hearing through income tax

portal. That no notices were ever served upon the assessee by way of physical mode. That the non-appearance of the assessee before the CIT(A) was not wilful, rather, because of the above circumstances. The ld. counsel therefore has submitted that the assessee may be given an opportunity to present his case before the CIT(A).

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

4. In view of the above submission of the assessee, in our view, the interests of justice will be well-served, if the assessee is given an opportunity to present its case before 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 9<sup>th</sup> June, 2023.***

Sd/-  
[गिरीश अग्रवाल /Girish Agrawal]  
लेखा सदस्य/Accountant Member

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

Dated: 09.06.2023.

RS

*Copy of the order forwarded to:*

1. Chirag Trexim Pvt. Ltd
2. ITO, Ward-6(1), Kolkata
3. CIT  
(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches