

**आयकर अपीलीय अधिकरण, कोलकाता पीठ “सी”, कोलकाता**  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” 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. 483/Kol/2023**  
**Assessment Year: 2017-18**

|   |     |                             |
|---|-----|-----------------------------|
| Narendra Tea Co. Pvt. Ltd.<br>(PAN: AABCN 0123 D) | Vs. | ACIT, Circle-3(1), Siliguri |
| Appellant / (अपीलार्थी)                           |     | Respondent / (प्रत्यर्थी)   |

|  |                                  |
|--|----------------------------------|
| Date of Hearing / सुनवाई की तिथि             | 02.08.2023                       |
| Date of Pronouncement/ आदेश उद्घोषणा की तिथि | 22.08.2023                       |
| For the Appellant/ निर्धारिती की ओर से       | Shri Siddharth Agarwal, Advocate |
| For the Respondent/ राजस्व की ओर से          | Shri Sanjay Paul, Addl. CIT      |

**ORDER / आदेश**

**Per Rajesh Kumar, AM:**

This is an 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 21.03.2023 for the AY 2017-18.

2. At the outset the Ld. Counsel for the assessee stated that the Ld. CIT(A) has passed ex-parte order without considering the merit of the case. The Ld. A.R submitted that the assessee has also moved an adjournment application on 17.03.2023 requesting the Ld. CIT(A) to adjourn this case from 20.03.2023 to 31.03.2023. However the Ld. CIT(A) passed the order on 21.03.2023. The Ld. A.R therefore prayed that in the interest of justice and fair play the appeal may kindly be restored to the file of the Ld.

CIT(A) with the direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee.

3. The Ld. D.R on the other hand submitted that on three occasions the Ld. CIT(A) has directed the assessee to comply however no response was received from the assessee. The Ld. D.R stated that consequently the Ld. CIT(A) proceeded to decide the appeal ex-parte.

4. After hearing the rival contentions and perusing the material on record, we note that the Ld. CIT(A) has passed ex-parte order without considering the merit of the case. We note that Ld CIT(A) has given the hearing date on 20.03.2023 for which the assessee has requested for adjournment three days prior to the date of hearing i.e. 17.03.2023. The Ld. CIT(A) has decided the appeal on 21.03.2023. The Ld. CIT(A) is duty bound to decide the case on merit. We also observe that the assessee's appeal was decided ex-parte when the assessee failed to turn up on the dates fixed for hearings and now therefore in the interest of justice, the assessee deserves to be given one more opportunity to defend its case before the Ld. CIT(A) on merits. Accordingly we restore the appeal to the file of the Ld. CIT(A) with the directions to decide the same on merits by affording the assessee a reasonable opportunity of hearing to the assessee. Simultaneously we also direct the assessee to cooperate in the disposal of this appeal.

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

Order is pronounced in the open court on 22<sup>nd</sup> August, 2023

Sd/-

Sd/-

(Sonjoy Sarma /संजय शर्मा)

(Rajesh Kumar/राजेश कुमार)

Judicial Member/न्यायिक सदस्य

Accountant Member/लेखा सदस्य

Dated: 22<sup>nd</sup> August, 2023

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Narendra Tea Co. Pvt. Ltd., 5<sup>th</sup> Floor, Room No. 7, Commerce House, Ganesh Chandra Avenue, Kolkata-700013.
2. Respondent ACIT, Circle-3(1), Siliguri
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. PCIT-
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata