

IN THE INCOME TAX APPELLATE TRIBUNAL, KOLKATA BENCH 'A' KOLKATA

**BEFORE SHRI RAJESH KUMAR, HON'BLE ACCOUNTANT MEMBER
AND SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER**

**ITA No.1088/Kol/2019
Assessment Year: 2014-15**

| | | |
|---|-----|-------------------------|
| M/s. Maharaja Shree Agrasen Jee Aapno Ghar Pvt. Ltd. | | ITO, Ward-7(1), Kolkata |
| C/o. Rajesh Mohan & Associates, Unit No. 18, 5 th Floor, Bagati House, 34, Ganesh Chandra Avenue, Kolkata-700013. | Vs. | |
| PAN: AAGCM 8349 H | | |
| (Appellant) | | (Respondent) |

Present for:

Appellant by : Shri S.M. Surana, Advocate
Respondent by : Shri B.K. Singh, JCIT, Sr. DR

Date of Hearing : 01.08.2023

Date of Pronouncement : 30.10.2023

ORDER

PER SONJOY SARMA, JM:

This is an appeal filed by the assessee pertaining to the assessment year (in short 'A.Y.') 2014-15 is directed against the order of Ld. CIT(A)-15, Kolkata dated 27.02.2019 which is arising out of the assessment order passed u/s 143(3) of the Income Tax Act, 1961(in short 'the Act') dated 27.12.2016.

2. At the outset, ld. Counsel for the assessee submitted that the order of the ld. CIT(A) is an *ex-parte* order and nothing has been dealt on merits except reiterating assessment order on the disallowances/additions made by the ld. AO. The assessee could not get any opportunity to file its submissions and other relevant details. Since none of the notices for hearing of the appeal was received by the assessee. Thus, the assessee referring to grounds

of the appeal, it has prayed that grounds raised in the instant appeal may be restored to the ld. AO for fresh adjudication after providing reasonable opportunity of being heard.

3. Per contra, ld. DR was fair enough not to oppose this request of the ld. counsel for the assessee.

4. We have heard the rival contentions and perused the records placed before us. Through ground no. 2, the assessee has stated that ld. CIT(A) failed to appreciate the materials on record and passed the order *ex-parte*. On perusal of the impugned order, we noticed that the instant ground raised by the assessee has merit as in the impugned order, ld. CIT(A) merely reproduced two grounds of appeal raised by the assessee and the decision part, finding has been given only reiterating the assessment order passed by the ld. AO, as the assessee in the instant case could not able to file necessary details as well as submissions at the time of hearing before the ld. CIT(A) even before the ld. AO and it is an *ex-parte* order. Under these given facts and circumstances, we restore the matter in the instant appeal to the file of ld. AO for adjudicating afresh to pass a speaking order after considering the submission made by the assessee for which reasonable opportunity of being heard should be provided. The assessee also directed to remain vigilant and file necessary documents in support of its grounds of appeal and should not take any further adjournment, unless otherwise required for reasonable cause. In case after providing sufficient opportunity to the assessee, there is

no compliance before the ld. AO, then the ld. AO can proceed to pass the order in accordance with law.

5. In the result, the appeal of the assessee is allowed.

Order pronounced in the open court on 30.10.2023

Sd/-

**(RAJESH KUMAR)
ACCOUNTANT MEMBER**

Sd/-

**(SONJOY SARMA)
JUDICIAL MEMBER**

Kolkata, Dated: 30.10.2023
Biswajit, Sr. P.S.

Copy to:

1. The Appellant: M/s. Maharaja Shree Agrasen Jee Aapno Ghar Pvt. Ltd.
2. The Respondent: ITO, Ward-7(1), Kolkata.
3. The CIT,
4. The CIT (A)
5. The DR

//True Copy//

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata