

**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. 1093/Kol/2023**

**Assessment Year: 2017-18**

Kurkuri Gramsava Samabaya Krishi Unnayan Samity Ltd.  (PAN: AABAK 7552 M)	Vs.	ITO, Ward-24(4), Hooghly
Appellant / (अपीलार्थी)		Respondent / (प्रत्यर्थी)

Date of Hearing / सुनवाई की तिथि	14.12.2023
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	05 .01.2024
For the Appellant/ निर्धारिती की ओर से	Shri Subash Agarwal, Advocate
For the Respondent/ राजस्व की ओर से	Shri B. K. Singh, JCIT(Sr. D.R)

**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 17.08.2023 for the AY 2017-18.

2. At the outset, the Ld. Counsel for the assessee filed an Affidavit before us stating that the appeal before the Ld. CIT(A) was dismissed by the Ld. CIT(A) by passing ex-parte order dated 17.08.2023 due to non-compliance before him. The Ld. Counsel for the assessee submitted that no notice of hearing was sent physically but

the notices were served on the mail of those employees who has left the assessee. The Ld. Counsel of the assessee submitted that the fact came to light only when the assessee's counsel representative asked the excess income tax partly only then it was noticed an ex-parte order has already been passed on 17.08.2023. The assessee therefore submitted that the said appeal was not decided the same on merit.

3. After hearing the assessee on merit and the Ld. Counsel for the assessee therefore submitted that the assessee may kindly be given one more opportunity to present its case on merit before the Ld. CIT(A) in the interest of justice and fair play. Grave injustice would be caused and perpetuated the assessee. The Ld. Counsel has placed before the Bench the correct mail ID of the assessee is 'kurkurigsskusltd@gmailcom'. The Ld. Counsel therefore prayed that the appeal may be restored to the file of Ld. CIT(A) for denovo adjudication of the appeal.

4. The Ld. D.R on the other hand strongly objected the Counsel's argument that the appeal be restored to the file of Ld. CIT(A) as the assessee has not responded on the email provided by the assessee therefore the appeal my kindly be dismissed.

5. After hearing the rival contentions and perusing the material on record, we find that the appeal has been decided ex-parte vide order dated 17.08.2023. We note that though the Ld. CIT(A) has sent certain fixed date however the same has failed to respond the said notices on account of employees whose email was proved to the Ld. CIT(A) who have left samity and thus the matter could not be represented before the Ld. CIT(A). In the present scenario we are of the considered view ends of justice would be met if the assessee was given one more opportunity of hearing/presenting its case before the Ld. CIT(A). Accordingly we restore the matter to the file of Ld. CIT(A) with the direction to decide the same afresh after reasonable opportunity of hearing to the assessee.

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

Order is pronounced in the open court on 5<sup>th</sup> January, 2024

Sd/-

Sd/-

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

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

Dated: 5<sup>th</sup> January, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Kurkuri Gramseva Samabaya Krishi Unnayan Samity Ltd., C/o, Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite-213, 2<sup>nd</sup> Floor, Kolkata-700069
2. Respondent – ITO, Ward-24(4), Hooghly
3. Ld. CIT(A)-NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata