

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

[Before Shri Rajesh Kumar, Accountant Member &
Shri Sonjoy Sarma, Judicial Member]

I.T.A. No. 308/Kol/2024
Assessment Year : 2010-11

Ganpati Industrial Private Limited PAN: AAACG 9441 Q Appellant	vs	DCIT, Central Circle-4(2), Kolkata Respondent
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Date of Hearing	30.04.2024
Date of Pronouncement	30.04.2024
For the Assessee	Shri Ramesh Kumar Patodia, AR
For the Revenue	Shri Subhendu Datta, CIT-DR

ORDER

Per Sonjoy Sarma, JM:

This appeal of the assessee for the assessment year 2010-11 is directed against the order dated 19.12.2023 passed by the Id. Commissioner of Income-tax (Appeals), Kolkata-27 [hereinafter referred to as 'the 'Id. CIT(A)'].

2. At the outset, Id. counsel for the assessee stated that the impugned order passed by the Id. CIT(A) is an ex-parte order and no proper notice was served upon the assessee. The Id. AR in order to substantiate its claim stated that e-mail id provided by the assessee in Form No. 35 is sanjay@jekay.com. However, the Id. CIT(A) issued notice to the assessee in another wrong e-mail stating as jekaygroupit@gmail.com and due to this no proper notice was served upon the assessee and the matter was heard ex-parte against the assessee. He, therefore, prayed before bench since assessee did not get any opportunity to file sufficient documents/papers at the time of hearing before the Id. CIT(A). Therefore, interest of justice matter may be remand back to Id. CIT(A) with the direction to heard the matter afresh after affording reasonable opportunity of being heard to the assessee.

3. On the other hand, ld. DR did not raise any objection to such prayer made by the assessee. We after considering the submissions of both the parties and perusing the material available on record, find that no notice was served on the assessee. Therefore, it is necessary to remand back the matter to the file of ld. CIT(A) with the direction to examine the issue afresh after affording reasonable opportunity of being heard to the assessee.

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

Order pronounced in the open court on 30.04.2024.

Sd/-

Sd/-

(Rajesh Kumar)
Accountant Member

(Sonjoy Sarma)
Judicial Member

Dated: 30.04.2024
Biswajit, Sr. PS

Copy of the order forwarded to:

1. Appellant- Ganpati Industrial Private Limited, NICCO House, 2, Hare Street, Dalhousie, 3rd Floor, Kolkata-700001.
2. Respondent – DCIT, Central Circle-4(2), Kolkata.
3. Ld. CIT
4. Ld. CIT(A)
5. Ld. DR

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata