

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

Before Shri Sonjoy Sarma, Judicial Member and Shri Sanjay Awasthi, Accountant Member

**I.T.A. No.712/Kol/2024
Assessment Year: 2012-13**

**Syedatoon Nessa,
V-234/D, Kankhul Road,
Bartala, Kolkata - 700018
[PAN: ADAPN8612L]Appellant**

vs.

**Income Tax Officer.
Ward 26(3),
Aayakar Bhawan, Dakshin,
2 No. Gariahat Road,
Kolkata – 700031 Respondent**

Appearances by:

Assessee represented by : Sukanto Sinha, FCA
Department represented by : Archana Gupta, Addl. CIT

Date of concluding the hearing : July 03, 2024

Date of pronouncing the order : July 05, 2024

ORDER

Per Shri Sonjoy Sarma, Accountant Member:

The above captioned appeal filed by the Assessee against the order of Commissioner of Income Tax (Appeals), Thane (for short 'CIT(A)' passed on 07.02.2024 for the Assessment Year 2012-13 against the Assessment Order dated 16.12.2019, passed under Section 144/147 of the Income Tax Act, 1961 (for short 'the Act').

2. At the outset, the Ld. Authorised Representative of the assessee stated before the Bench that the Assessment Order as well as appellate order passed by Ld. CIT(A) both are ex-parte against the assessee, since the assessee could not represent the case properly before both the authorities below due to negligence of the Authorised Representative who did not represent the case of the assessee properly. He further prayed before the

bench stating that another opportunity may be given to the assessee so as to assessee can represent its case properly before the authorities below. On the other hand, the Ld. DR stated that the Assessee has not appeared before authorities below although notices were served upon the assessee time to time on the address provided in e-portal. Therefore, such prayer may be rejected by dismissing the appeal of the assessee.

2. We have heard the rival submission of the parties and perused the material available on record and after considering the contention made by Authorised Representative of parties. We find that the Assessment Order passed by Ld. A.O. and the impugned order challenged before the bench are ex-parte order without properly considering the merit of the case. We therefore, interest of justice and fair play to both the parties. We feel it necessary to remand back the issue to the file of Ld. CIT(A) with the direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the parties and in case assessee wishes to file any supporting documents before the CIT(A) in that event, remand report may be called from the Assessing Officer on such documents filed by the assessee and decide the case in accordance with law, with the above direction appeal of the assessee is allowed for statistical purposes. In terms of the above, appeal of the assessee is hereby allowed for statistical purposes.

8. In the result, the appeal preferred by the assessee is allowed for statistical purposes.

Kolkata, the 5th July, 2024.

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 05.07.2024.
Alindra, PS

Copy of the order forwarded to:

1. Syedatoon Nessa
2. ITO, Ward-26(3), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches