

आयकर अपीलीय अधिकरण, कोलकाता पीठ 'बी', कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH KOLKATA

Before Shri Sanjay Garg, Judicial Member and Shri Rakesh Mishra, Accountant Member

I.T.A. No.1323/Kol/2024
Assessment Year: 2017-18

Kishorepur Samabay Krishi Unnayan Samity Limited...Appellant
At & P.O Kishorepur,
P.S. Karimpur,
District Nadia, PIN: 742465,
W.B.
[PAN: AACAK8616M]

vs.

ITO, Ward-41(3), Nadia..... Respondent

Appearances by:

Shri P. K. Ray, Advocate, appeared on behalf of the assessee.

Shri P. P. Barman, Addl. CIT- Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : September 11, 2024

Date of pronouncing the order : September 12, 2024

आदेश / ORDER

संजय गर्ग, न्यायिक सदस्य द्वारा / Per Sanjay Garg, Judicial Member:

The present appeal has been preferred by the assessee against the order dated 01.05.2024 of the National Faceless Appeal Centre [hereinafter referred to as 'CIT(A)'] passed u/s 250 of the Income Tax Act (hereinafter referred to as the 'Act').

2. At the outset, the ld. counsel for the assessee has invited our attention to the impugned order of the CIT(A) to submit that the same is an ex parte order. The ld. counsel for the assessee has submitted that the assessee was never informed by his tax expert about the issuance of notices of hearing. That no notices were ever served upon the assessee by way of physical mode. That the non-appearance of the assessee before the CIT(A) was not wilful or intentional, rather, because of the above circumstance. The ld. counsel, therefore, has submitted that the

assessee may be given an opportunity to present its case before the CIT(A).

3. The ld. DR has not objected to the same.

4. In view of the above submission of the assessee, the interests of justice will be well-served, if the assessee is given an opportunity to present its case before the CIT(A). Accordingly, the impugned order of the CIT(A) is set aside and the matter is restored to the file of the CIT(A) for decision afresh. Needless to say that CIT(A) will give proper opportunity to the assessee to present its case.

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

Kolkata, the 12th September, 2024.

Sd/-

[Rakesh Mishra]

लेखा सदस्य/Accountant Member

Sd/-

[Sanjay Garg]

न्यायिक सदस्य/Judicial Member

Dated: 12.09.2024.

RS

Copy of the order forwarded to:

1. Kishorepur Samabay Krishi Unnayan Samity Limited
2. ITO, Ward-41(3), Nadia
3. CIT (A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches