

IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH, KOLKATA

[Before Shri Rajesh Kumar, AM & Shri Pradip Kumar Choubey, JM]

I.T.A. No. 335/Kol/2024
Assessment Year: 2012-13

Energy Development Company Ltd., EDCL House, 1A, Elgin Road, Kolkata-700020. (PAN: AAACE6969K)	Vs.	Deputy Commissioner of Income-tax, Circle-12(1), Kolkata.
Appellant		Respondent

Date of conclusion of Hearing	18.09.2024
Date of Pronouncement	15.10.2024
For the Assessee	Shri Ved Jain, AR
For the Respondent	Shri Praveen Kishore, CIT, DR

ORDER

Per Shri Rajesh Kumar, AM

This appeal filed by the assessee is against the order of Ld. CIT(A)-3, Gurugram dated 26.12.2023 for AY 2012-13 arising out of assessment order passed u/s. 144/147 of the Income Tax Act, 1961 (hereinafter referred to as the “Act”) by DCIT, Circle-12(1), Kolkata dated 28.12.2019.

2. At the outset, Ld. Counsel for the assessee submitted before the Bench that appeal has been decided by first appellate authority ex parte without deciding the issues on merit as the assessee could not appear on the date appointed for hearing because the notice issued by the Ld. CIT(A) was not served. The Ld. AR, therefore, prayed that in the interest of justice and fair play the appeal may kindly be restored to the file of the Ld. CIT(A) with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee which would be in accordance with the provisions of section 250(6) of the Act which requires the first appellate authority to state the point for determination and decision thereon and reason for arriving at such decision. Accordingly, we restore the issue to the file of the Ld. CIT(A) with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee. Appeal of the assessee is allowed for statistical purpose.

3. In the result, the appeal of the assessee is allowed for statistical purpose

Order is pronounced in the open court on 15th October, 2024

Sd/-
(Pradip Kumar Choubey)
Judicial Member

Sd/-
(Rajesh Kumar)
Accountant Member

Dated: 15th October, 2024

JD, Sr. PS

Copy of the order forwarded to:

1. Appellant–Energy Development Company Ltd.
2. Respondent – DCIT, Circle-12(1), Kolkata.
3. CIT(A)-3, Gurugram.
4. Pr. CIT
5. DR, ITAT, Kolkata,
True Copy

By Order

Assistant Registrar
ITAT, Kolkata Bench, Kolkata