

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

Before Shri Sanjay Garg, Judicial Member and Shri Sanjay Awasthi, Accountant Member

I.T.A. No.1744/Kol/2024
Assessment Year: 2012-13

Arpita Agro Products Pvt. Ltd. Appellant
C/o, Subash Agarwal & Associates, Advocates,
Siddha Gibson, 1, Gibson Lane, Suite 213
2nd floor, Kolkata-700069.
(PAN: AACCA3725B)

vs.

ITO, Ward-10(1), Kolkata Respondent

Appearances by:

Shri Sankar Chakraborty (staff of Shri Siddharth Agarwal, Advocate), appeared on behalf of the Appellant

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

Date of concluding the hearing :October 23, 2024

Date of pronouncing the order :November 18, 2024

आदेश / ORDER

Per Sanjay Garg, Judicial Member :

The present appeal has been preferred by the assessee against the order dated 28.06.2024 of the Ld. Commissioner of Income Tax (Appeals), NFAC, Delhi [hereinafter referred to as the "Ld. CIT(A)"] passed u/s. 250 of the Income Tax Act, 1961 (hereinafter referred to as the "Act") for Assessment Year (AY) 2012-13.

2. At the outset, Ld. Counsel for the assessee has invited our attention to the impugned order of the Ld. CIT(A) which is an ex parte order. The Ld. Counsel has submitted that the non-appearance before the Ld. CIT(A) was not intentional, rather, due to the fact that the e-mails sent by the office of Ld. CIT(A) could not be accessed to by the

assessee, resulting into the ex parte order. The Ld. Counsel has further submitted that the assessee has a fair case on merits. That in the interest of justice, assessee may be given an opportunity to present its case before the Ld. CIT(A). Therefore, the Ld. AR has submitted that the matter in this appeal be restored to the file of the Ld. CIT(A).

3. Considering the above submissions, impugned order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld. CIT(A) for decision afresh. Needless to say that the Ld. CIT(A) will give proper and adequate opportunity of hearing to the assessee to represent its case.

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

Order is pronounced in the open court on 18th November, 2024.

Sd/-

[Sanjay Awasthi]

न्यायिक सदस्य/Judicial Member

Dated: 18.11.2024.

JD Sr. P.S

Copy of the order forwarded to:

1. **Appellant – M/s. Arpita Agro Products Pvt. Ltd.**
2. **Respondent – ITO, Ward-10(1), Kolkata**
3. **CIT(A), NFAC, Delhi.**
4. ITO, Ward-10(1), Kolkata.
5. CIT, (DR),

Sd/-

[Sanjay Garg]

लेखा सदस्य/Accountant Member

BY ORDER,

Assistant Registrar
ITAT, Kolkata