

IN THE INCOME TAX APPELLATE TRIBUNAL "C" BENCH, KOLKATA

**BEFORE SHRI RAJESH KUMAR, AM
AND
SHRI PRADIP KUMAR CHOUBEY, JM**

**ITA No.1573/KOL/2024
(Assessment Year: 2015-16)**

**AAR Commercial Company
Limited
(Since merged with Gallant
Ispat Limited)(Formerly known
as Gallantt Metal Limited)**

AL-5, GIDA Sahjanwa,
Gorakhpur-273209,
Uttar Pradesh

(Appellant)

Vs.

DCIT, Circle 3(1)

Aaykar Bhavan, P-7,
Chowringhee Square,
Kolkata-700069,
West Bengal

(Respondent)

PAN No. AACCA2642K

Assessee by : Shri Miraj D. Shah, AR
Revenue by : Shri Vineet Kumar, DR

Date of hearing: 11.12.2024
Date of pronouncement : 16.12.2024

ORDER

Per Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 27.05.2024 for the AY 2015-16.

02. At the outset, the Id. Counsel for the assessee pointed out that the appellate order by the Id. CIT (A) has been passed *ex-parte*, when the assessee failed to respond on the various dates of hearing. The reasons cited by the Id. Counsel for the assessee was that the Senior Accountant of the associated concern, who is looking after the taxation matter of the assessee, who used to access the email of the

assessee has since left the job and therefore , the notices issued fixing the dates of hearing for making compliances could not be accessed and replied. Consequently, the Id. CIT (A) dismissed the appeal in limine as *ex-parte*. The Id. AR therefore prayed that the assessee may kindly be allowed one more opportunity to present his case on merit so that principles of natural justices are complied with.

03. The Id. DR on the other hand left the issue to the wisdom of the Bench.
04. After hearing the rival contentions and perusing the materials available on record, we find that the Id. CIT (A) passed ex-parte order when assessee failed to respond the various notices issued by the appellate authority. We note that the notices issue to the assessee could not accessed as the person who was handling the tax issues and accessing the emails of the assessee has left the job. Considering the facts and circumstances, we are inclined to restore the appeal to the file of the Id. CIT (A) with a direction to decide the same *denovo* on merit after affording a reasonable opportunity of being heard to the assessee.
05. In the result, the appeal of the assessee is allowed for statistical purposes.

Order pronounced in the open court on 16.12.2024.

Sd/-
(PRADIP KUMAR CHOUBEY)
(JUDICIAL MEMBER)

Sd/-
(RAJESH KUMAR)
(ACCOUNTANT MEMBER)

Kolkata, Dated:16.12.2024

Sudip Sarkar, Sr.PS



Copy of the Order forwarded to :

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar
Income Tax Appellate Tribunal, Kolkata