

**IN THE INCOME TAX APPELLATE TRIBUNAL
'D' BENCH, KOLKATA**

Before Sri J. Sudhakar Reddy, Accountant Member & Sri Aby T. Varkey, Judicial Member

I.T.A. No. 1292/KOL/2015
Assessment Year: 2010-11

Shri Sandeep Kumar Singh**Appellant**
[PAN : AZSPS 7093 JJ]

ITO, Ward-48(3),Kolkata**Respondent**

Appearances by:

Shri Rajeeva Kumar, appearing on behalf of the assessee.

Shri Arindam Bhattacharjee, appearing on behalf of the Revenue.

Date of concluding the hearing : September 25, 2017

Date of pronouncing the order : October 13 , 2017

ORDER

Per J. Sudhakar Reddy, Accountant Member :-

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-XXX, Kolkata, (hereinafter the 'Id. CIT(A)'), dt. 31.10.2014 passed u/s 144 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2010-11.

2. After considering the papers on record, we are of the considered opinion that this appeal should be restored to the file of the Ld. CIT(A) for fresh adjudication de novo in accordance with law on the grounds of natural justice.

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

Kolkata, the 13th day of October, 2017.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 13 .10.2017
SB, Sr. PS

Copy of the order forwarded to:

**1. Shri Sandeep Kumar Singh
70, Salkia School Road,
Bandhaghat, Howrah-711106**

**2. ITO, Ward-48(3), Kolkata
3, Govt. Place (West),
Kolkata-700001**

3. CIT(A)-
4. CIT- ,
5. CIT(DR),

True copy

By order

Senior Private Secretary
Head of Office/ D.D.O. ITAT, Kolkata Benches