

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

**Before Sri J. Sudhakar Reddy, Accountant Member**

**I.T.A. No. 555/KOL/2017**  
Assessment Year: 2013-14

**Manoj Kumar Jhajharia.....Appellant**  
**[PAN : ACQPJ 4886 P]**

**ITO, Ward-35(4),Kolkata.....Respondent**

**Appearances by:**

*None appeared on behalf of the Appellant.*

*Shri Goutam Patra, Addl. CIT, appeared on behalf of the Respondent.*

Date of concluding the hearing : October 18, 2017

Date of pronouncing the order : November 8, 2017

**ORDER**

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-10, (hereinafter the 'Id. CIT(A)'), dated 09.01.2017 passed u/s 143(3) of the Income Tax Act, 1961 (the 'Act') for the assessment year 2013-14.

2. The assessee files an application seeking adjournment of the matter. I reject the same as I am of the opinion that it is not of the case for grant of adjournment.

3. After hearing the Id. DR, I find the Id. CIT(A) has passed an ex parte order. He has concluded that the assessee is not serious in pursuing the appeal.

4. My view is that the appeal is to be set aside to the file of the CIT(A) for fresh adjudication after giving the assessee adequate opportunity of

being heard. I also direct the ld. CIT(A) to consider the decision of this Bench in the case of Mahendra Kumar Baid vs. ACIT, Cir – 35, Kolkata I.T.A No.1237/Kol/2017 of ITAT “A” Bench, Kolkata while adjudicating this case, as the assessee claims that the issue is covered in his favour by this decision.

5. The assessee is directed to cooperate in the disposal of the appeal.

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

***Kolkata, the 8<sup>th</sup> November, 2017.***

Sd/-  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 08.11.2017

RS, SPS

*Copy of the order forwarded to:*

**1. Manoj Kumar Jhajharia, C/o Abhishek Sarees, 58, Sir Hari Ram Goenka Street, 3<sup>rd</sup> Floor, Kolkata – 700 007.**

**2. ITO Ward 35(4), Kolkata, Aayakar Bhawan, Poorva, 110 Shantipally, Kolkata 700 107.**

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

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