

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH : KOLKATA

[Before Shri J.Sudhakar Reddy, AM]

I.T.A No. 2080/Kol/2017

Assessment Year : 2008-09

Sita Shaw
[PAN: ALJPS 7005 D]
(Appellant)

-vs-

ITO, Ward-40(2), Hooghly
(Respondent)

For the Appellant : None

For the Revenue : Shri Sanjay Mukherjee, Addl. CIT

Date of Hearing : 28.12.2017

Date of Pronouncement : 28.12.2017

ORDER

This appeal by the assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals)-12, Kolkata [in short the Id CITA] dated 28.06.2017 against the order passed by the ITO, Ward-40(2), Kolkata [in short the Id AO] under section 147/143(3) of the Income Tax Act, 1961 (in short “the Act”) dated 16.03.2015 for the Assessment Year 2008-09.

2. None appeared on behalf of the assessee despite any issuing of notice.

3. We find that the Ld. CIT(A) has passed an ex parte order. The assessee in its grounds states that he did not receive any notice of hearing from the Ld. CIT(A).

4. We also find that the Ld. CIT(A) has not passed the speaking order. Under the circumstances I set aside this appeal to the file of the first appellate authority for fresh adjudication in accordance with law on the grounds of natural justice. The assessee

shall appear before the Ld. CIT(A) on 14.02.2018, take notice and thereafter co-operate in disposing off the appeal.

5. In the result, the appeal of the assessee is dismissed.

Order pronounced in the Court on 28.12.2017

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 28.12.2017
SB, Sr. PS

Copy of the order forwarded to:

1. Sita Shaw, 11A, Temple Street, Kolkata-700072.
2. ITO, Ward-40(2), 3, Govt. Place, 2nd Floor, Kolkata-700001.
- 3..C.I.T.(A)- , Kolkata 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

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