

IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH : KOLKATA

[Before Hon'ble Shri N.V.Vasudevan, JM & Hon'ble Shri M.Balaganesh, AM]

I.T.A No. 1814/Kol/2016

Assessment Year : 2008-09

Sk Amjad Ali
[PAN: AGKPA 0203 H]
(Appellant)

-vs-

ITO, Ward-1(1), Burdwan
(Respondent)

For the Appellant : None

For the Revenue : Shri Arindam Bhattacharjee, Addl. CIT

Date of Hearing : 09.01.2018

Date of Pronouncement : 12.01.2018

ORDER

Per M.Balaganesh, AM

1. This appeal by the Assessee arises out of the order of the Learned Commissioner of Income Tax (Appeals)-Burdwan [in short the Id CITA] in Appeal No. 321/CIT(A)/Asl/Wd.-1(1)/Bwn/2010-11 dated 21.01.2016 against the order passed by the ITO, Ward-1(1), Burdwan [in short the Id AO] under section 143(3) of the Income Tax Act, 1961 (in short "the Act") dated 30.12.2010 for the Assessment Year 2008-09.

2. Though the assessee has raised several grounds before us both on the issue of lack of opportunity before the Ld. CIT(A) and on the merits of the additions, we deem it fit to address the preliminary issue of lack of opportunity in the beginning. We find that the Ld. CIT(A) had passed an ex parte order on the ground that the assessee had not made

appearance before him on four occasions. However, we find that the issue requires reconsideration by the Ld. CIT(A) and accordingly, we deem it fit and appropriate, in the interest of justice and fair play to set aside this appeal to the file of the Ld. CIT(A) to decide the same afresh in accordance with law. Needless to mention that the assessee be given reasonable opportunity of being heard. Since, the appeal of the assessee is set aside to the file of Ld. CIT(A) for de novo adjudication and for the purpose of giving factual finding on merits of the additions, we refrain to give our opinion on the other grounds raised by the assessee. Accordingly, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the Court on 12.01.2018

Sd/-
[N.V. Vasudevan]
Judicial Member

Sd/-
[M.Balaganesh]
Accountant Member

Dated : 12.01.2018
SB, Sr. PS

Copy of the order forwarded to:

1. Sk Amjad Ali, Goodshed Road, Burdwan-713101.
2. ITO, Ward-1(1)/BWN, Aayakar Bhawan, Court Compound, Burdwan-713101.
- 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

