

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

[Before Hon'ble Shri J.Sudhakar Reddy, AM]

**ITA Nos. 134 & 135/Kol/2018**Assessment Years : **2008-09 & 2009-10**

Nazia Mumtaz

Murshidabad

(PAN: ALIPM 3246 P)

(Appellant)

-versus-

I.T.O., Jangipur

Murshidabad

(Respondent)

For the Appellant: None

For the Respondent: Shri Pinaki Mukherjee, Addl. CIT, Sr.DR

Date of Hearing : 19.04.2018.

Date of Pronouncement : 24.04.2018.

**ORDER****PER J.SUDHAKAR REDDY, AM:**

These appeals are filed by the assessee directed against two separate orders of the Commissioner of Income Tax-(A)-12, Kolkata relating to A.Y. 2008-09 & 2009-10.

2. After hearing the rival submissions, I find that the First Appellate Authority has passed an ex parte order, after rejecting the request for adjournment made by the assessee. The assessee has satisfied me that she was prevented by sufficient cause, from appearing before the Id. CIT(A) in response to the notice of hearing. Hence on the ground of natural justice, these appeal are set aside to the file of the Id. CIT(A) for fresh adjudication in accordance with law, after giving the assessee adequate opportunity. The assessee shall appear before the Id. CIT(A) within one month of the receipt of this order and take notice and thereafter cooperate with the Id. CIT(A) in disposing of the appeal.

3. In the result both the appeals are allowed for statistical purposes.

**Order pronounced in the Court on 24.04.2018.**

Sd/-

[ J.Sudhakar Reddy ]

Accountant Member

Dated : 24.04.2018.

[RG Sr.PS]

Copy of the order forwarded to:

- 1.Nazima Mumtaz, Fulsohari , Ramana Seikh Dighi, Dist-Murshidabad – 742227.
2. I.T.O., Jangipur, Murshidabad.
3. C.I.T.(A)- 12, Kolkata    4. C.I.T-14, Kolkata
5. CIT(DR), Kolkata Benches, Kolkata.

True Copy

By order,

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