

आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
 (समक्ष) Before श्री ए. टी. वर्की, न्यायीक सदस्य एवं/and श्री वसीम अहमद, लेखा सदस्य)
 [Before Shri A. T. Varkey, JM & Shri Waseem Ahmed, AM]

I.T.A. No. 954/Kol/2014
Assessment Year: 2010-11

Pramod Kumar Rout (PAN:ACHPR9445H)	Vs.	Income-tax Officer, Wd-12(2), Kolkata
Appellant		Respondent

Date of Hearing	23.04.2018
Date of Pronouncement	18.05.2018
For the Appellant	Shri Pramod Kumar Rout
For the Respondent	Shri S. Dasgupta, Addl. CIT, DR

ORDER

Per Shri A.T.Varkey, JM

The appeal filed by the assessee is against the order of Ld. CIT(A)-XII, Kolkata dated 13.03.2014 for AY 2010-11.

2. At the outset, Ld. Counsel for the assessee submitted that the Ld. CIT(A) has passed an ex parte and non-speaking order without affording reasonable opportunity of being heard to the assessee. He also submitted that no notice of hearing was served on the assessee for the dates of hearing on 16.01.2014, 17.02.2014 and 13.03.2014 and in view of this no compliance was possible to be made on behalf of the assessee. Hence, he urged before the Bench to set aside the order of the Ld. CIT(A) and restore the matter to his file for fresh adjudication.

3. After hearing both the sides and on perusal of the order of Ld. CIT (A) we find that the Ld. CIT(A) has passed an ex parte and non-speaking order. A perusal of the impugned order reveals that there is no whisper how the notice was served on the assessee for the dates of hearing on 16.01.2014, 17.02.2014 and 13.03.2014. Since no notice of hearing was served on the assessee informing the date of hearing, it is not understood as to how the

assessee would be knowing about the hearing fixed by Ld. CIT (A). So, non-service of notice is deemed as a reasonable cause for non-appearance on the part of the assessee and, therefore, we set aside the order of the Ld. CIT (A) and restore the appeal to his file for fresh adjudication on merits by passing a speaking order with a direction upon the assessee to appear before Ld. CIT(A) on 27th June, 2018. Needless to say, the assessee should be given reasonable opportunity of being heard.

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

Order is pronounced in the open court on 18.05.2018

Sd/-
(Waseem Ahmed)
Accountant Member

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated :18th May, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Pramod Kumar Rout, 2/62, Surya Nagar, Dayal Udyog, 2nd floor, Kolkata-700 040.
2. Respondent – ITO, Ward-12(2), Kolkata.
3. The CIT(A) Kolkata.
4. CIT Kolkata
5. DR, ITAT, Kolkata.

/True Copy,

By order,

Sr. Pvt. Secretary