

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

(Before Sri J. Sudhakar Reddy, Accountant Member)

ITA No. 801/Kol/2018
Assessment Year: 2014-15

Sabita Agarwal.....**Appellant**
36-A, Bentinck Street
2nd Floor Town
Esplanade
Kolkata - 700 089
[PAN : ADLPA 2112 K]

Income Tax Officer, Ward-40(4), Kolkata.....**Respondent**

Appearances by:

Shri S.M. Surana, Advocate, appeared on behalf of the assessee.

Shri Satyajit Mandal, Addl. CIT, D/R. appearing on behalf of the Revenue.

Date of concluding the hearing : July 17th, 2018

Date of pronouncing the order : July 25th, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-10, Kolkata, (hereinafter the 'Ld. CIT(A)'), dt. 10/01/2018, passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2009-10.

2. After hearing rival contentions, I find that the ld. CIT(A) has passed an *ex-parte* order. The assessee filed an affidavit giving reasons as to why he could not appear before the ld. CIT(A). On going through the reasons and hearing the arguments of both sides, I am convinced that he was prevented by sufficient cause from appearing before the revenue authorities.

3. In view of the above discussion, I set aside the assessment to the file of the ld. CIT(A) for fresh adjudication in accordance with law, on the ground of natural justice. The assessee shall appear before the ld. CIT(A), within one month of receipt of this order, take notice and thereafter co-operate in disposal of this appeal.

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

Kolkata, the 25th day of July, 2018.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 25.07.2018
{SC SPS}

Copy of the order forwarded to:

1. Sabita Agarwal
36-A, Bentinck Street
2nd Floor Town
Esplanade
Kolkata - 700 089

2. Income Tax Officer, Ward-40(4), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

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

