

आयकर अपीलीय अधीकरण, न्यायपीठ – “C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
 (समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)  
 [Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

**I.T.A. No. 2507/Kol/2017**  
**Assessment Year: 2009-10**

Smt. Archana Dhara (PAN: AEFPD8473D)	Vs.	Income-tax Officer (TDS), Ward-57(1) Kolkata
Appellant		Respondent

Date of Hearing	08.08.2018
Date of Pronouncement	21.08.2018
For the Appellant	Shri K. M. Roy, AR
For the Respondent	Shri Saurabh Kumar, Addl. CIT, Sr. DR

**ORDER**

**Per Shri A.T.Varkey, JM**

This appeal preferred by the assessee is against the order of the Ld. CIT(A)-24, Kolkata dated 26.10.2017 for AY 2009-10.

2. At the time of hearing Ld. AR for the assessee drew our attention to the impugned order to the fact that the order was passed ex parte and also it is a non-speaking order. Hence, he urged before the bench to set aside the order of Ld. CIT(A) and restore the matter to his file for fresh adjudication. On the other hand, the Ld. DR relied on the order of the Ld. CIT(A).

3. After hearing both the sides and also on perusal of the order of Ld. CIT(A), we note that the impugned order is an ex parte and non-speaking order. The relevant portion of the order of the Ld. CIT(A) is reproduced as under:

*“The appellant was given the following dates for hearing but none appeared:*

*13.05.2015, 10.08,2017, 31.08,2017 and 15.09.2017.*

*In view of this, the appeal is being decided ex parte. As no one was present during the hearings, the appellant could not produce any documentary evidence to substantiate its claim. Hence, the appeal is being dismissed.”*

We also note that at the time of hearing before us the Ld. AR submitted that no notice was served on the assessee for hearing on the aforesaid dates and hence, according to Ld. AR the impugned order should be nullified for the interest of justice. We note that the cause shown by the assessee is a reasonable cause for not attending before the Ld. CIT(A) on the aforesaid dates and hence, we are of the view that the matter should be restored back to the file of Ld. CIT(A) for adjudicating afresh after affording reasonable opportunity of being heard to the assessee as per law. We order accordingly.

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

Order pronounced in the open court on 21<sup>st</sup> August, 2018.

Sd/-

(J. Sudhakar Reddy)  
Accountant Member

Sd/-

(A. T. Varkey)  
Judicial Member

Dated: 21<sup>st</sup> August, 2018

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1 Appellant – Smt. Archana Dhara, 68/1, Sree Kissan Vakant Lane, Howrah-711101
- 2 Respondent – ITO (TDS), Ward-57(1), Kolkata.
- 3 CIT(A)-24, Kolkata (sent through e-mail)
- 4 CIT , Kolkata
- 5 DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Sr. Pvt. Secretary