

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

(Before Sri J. Sudhakar Reddy, Accountant Member)

ITA No. 70/Kol/2018
Assessment Year: 2012-13

Sri Santosh Kumar Saraogi.....Appellant
22, Brabourne Road
Kolkata - 700 001
[PAN : AMBPS 7424 B]

Vs.

Income Tax Officer, Ward-36(3) Kolkata.....Respondent

Appearances by:

Mrs. Priyanka Salarpuria, A/R, appeared on behalf of the assessee.
Shri Sital Chandra Das, Addl. CIT, Sr. D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : August 30th, 2018

Date of pronouncing the order : September 28th, 2018

ORDER

Per J. Sudhakar Reddy, AM :-

This is an appeal filed by the assessee is directed against the order of the Commissioner of Income Tax (Appeals) - 10 Kolkata, (hereinafter the 'Ld. CIT(A)'), dt. 30/10/017, passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2012-13.

2. After hearing both the parties and perusing the order passed by the ld. CIT(A), I find that the assessee has not appeared before the ld. CIT(A) and hence and *ex-parte* order was passed. As the ld. CIT(A) has not disposed off the case on merits, I deem it fit to restore the issue to the file of the ld. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of natural justice.

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

Kolkata, the 28th day of September, 2018.

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Dated : 28.09.2018

{SC SPS}

Copy of the order forwarded to:

1. Sri Santosh Kumar Saraogi
22, Brabourne Road
Kolkata - 700 001

2. Income Tax Officer, Ward-36(3) Kolkata

3. CIT(A)-

4. CIT- 15 ,

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

True copy

By order

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