

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

**(Before Sri J. Sudhakar Reddy, Accountant Member)**

**ITA No. 805/Kol/2018**  
Assessment Year: 2014-15

**Atasi Saha.....Appellant**  
**Indirapally**  
**Raghunathgunge**  
**Murshidabad - 742 225**  
**[PAN : BUIPS 8088 R]**

**Vs.**

**Income Tax Officer, Ward-42(1), Murshidabad.....Respondent**

**Appearances by:**

*Shri Sanjib K Das Sharma, Advocate, appeared on behalf of the assessee.*  
*Shri Kalyan Nath, Addl. CIT, Sr. D/R. appearing on behalf of the Revenue.*

Date of concluding the hearing : September 6<sup>th</sup> , 2018

Date of pronouncing the order : October 10<sup>th</sup> , 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) - 12, Kolkata (hereinafter the 'Ld. CIT(A)'), dt. 21/12/2017, passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), relating to Assessment Year 2014-15.

2. Heard rival contentions. After perusing the order passed by the ld. CIT(A), I find that neither the assessee nor any departmental representative has appeared before the ld. CIT(A) and hence an *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. The assessee is directed to appear before the ld. CIT(A) within one month of receipt of this order, either by himself or through his

Authorised Representative, take notice and thereafter continue to co-operate till the disposal of the appeal.

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

***Kolkata, the 10<sup>th</sup> day of October, 2018.***

Sd/-  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 10.10.2018

{SC SPS}

*Copy of the order forwarded to:*

- 1.
- 2.
3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
By order

Assistant Registrar  
Head of Office/ D.D.O. ITAT, Kolkata Benches

