

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B-SMC", KOLKATA**

BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER

ITA No.1224/KOL/2018

[Assessment Year: 2014-15]

Manoj Kumar Agarwal, Room No.504, Swaika Centre, 5 th Floor, 4A Pollock Street, Kolkata-700001. PAN-ADAPA2740E	vs	ITO, Ward-40(4), 3, Government Place (West), Kolkata-700001.
(Appellant)		(Respondent)

Appellant by	Sh. Abhishek Bansal, FCA
Respondent by	Sh. Kalyan Nath, Addl. CIT
Date of Hearing	05.09.2018
Date of Pronouncement	24.10.2018

ORDER

PER J.SUDHAKAR REDDY, ACCOUNTANT MEMBER

This appeal filed by the assessee against the order dated 05.03.2018 passed by CIT(A)-16, Kolkata for AY 2014-15.

2. After hearing rival contentions, I find that Ld. CIT(A) passed an ex-parte order. The appeal has not been disposed of on merits. I find that the assessee was prevented by sufficient cause from appearing before Ld.CIT(A).

3. Hence, on the ground of natural justice, I set aside this appeal to the file of Ld.CIT(A) for fresh adjudication in accordance with law. The assessee is directed to appear before Ld.CIT(A) within one month of the receipt of this order and, thereafter, take notice and cooperate with the Ld.CIT(A) in disposing of this appeal.

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

Order pronounced in the open court on 24.10.2018.

**Sd/-
(J.SUDHAKAR REDDY)
ACCOUNTANT MEMBER**

Date:- 24.10.2018
Amit Kumar

Copy forwarded to:

1. Appellant- Manoj Kumar Agarwal, Room No.504, Swaika Centre, 5th Floor, 4A Pollock Street, Kolkata-700001.
2. Respondent-ITO, Ward-40(4), 3, Government Place (West), Kolkata-700001.
1. CIT-Kolkata
2. CIT(Appeals)-Kolkata
3. DR: ITAT-Kolkata Benches

Sr.P.S./H.O.O
ITAT, KOLKATA