

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

(Before Sri J. Sudhakar Reddy, Accountant Member)

ITA No. 932/Kol/2018
Assessment Year: 2014-15

M/s. Vikas Kumar (HUF).....Appellant
4, Clyde Row
Flat No. 102
Ramniwas Buildings
Hastings
Kolkata - 700 022
[PAN : ACTPJ 8260 C]

Vs.

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

Appearances by:

Shri Arvind Agarwal, Advocate, appeared on behalf of the assessee.

Shri Sankar Halder, Addl. CIT, Sr. D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : October 9th, 2018

Date of pronouncing the order : November 9th, 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)-12, Kolkata (hereinafter the 'Ld. CIT(A)'), passed u/s 250 of the Income Tax Act, 1961 (hereinafter the 'Act'), dt. 01/03/2018, relating to Assessment Year 2014-15.

2. Heard rival contentions. After perusing the order passed by the ld. CIT(A), we find that neither the assessee nor any authorized representative has appeared before the ld. CIT(A) and hence an *ex-parte* order was passed. The assessee demonstrated before me that it had filed an application for adjournment on the date of hearing i.e. 17th November, 2017. After perusing the same, I am of the considered opinion that the assessee was prevented by sufficient cause from appearing before the ld. CIT(A). Under these circumstances, as the ld. CIT(A) has not disposed off the case on merits, we 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 Id. 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 9th day of November, 2018.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 09.11.2018
{SC SPS}

Copy of the order forwarded to:

1. M/s. Vikas Kumar (HUF)
4, Clyde Row
Flat No. 102
Ramniwas Buildings
Hastings
Kolkata – 700 022

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

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

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches