

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "D", KOLKATA**

**BEFORE SH. J.SUDHAKAR REDDY, ACCOUNTANT MEMBER &
SH. S.S.VISWANETHRA RAVI, JUDICIAL MEMBER**

**ITA No.26/KOL/2018
(ASSESSMENT YEAR-2012-13)**

Mr.Kallol Bhattacharjee, 14, Salimpur Bye Lane, Dhakuria, Kolkata- 700031. PAN-AEHPB1313G	vs	DCIT, Circle-25, 2, Gariahat Road (South), Kolkata- 700068.
(Appellant)		(Respondent)
Appellant by	Sh. G.Mathur, Adv.	
Respondent by	Sh. C.J.Singh, Sr.DR	
Date of Hearing	27.11.2018	
Date of Pronouncement	30.11.2018	

ORDER

PER S.S. VISWANETHRA RAVI, JUDICIAL MEMBER

This appeal filed by the assessee against the order dated 07.12.2015 passed by CIT(A)-7, Kolkata for AY 2012-13.

2. Heard both parties and perused the material available on record. Ground No.1 is relating to challenging the action of CIT(A) in passing the impugned order ex-parte of the assessee.

3. Before us, the Ld.AR filed adjournment letter dated 26.11.2018 seeking adjournment that they are unable to prepare the case as the assessee was suffering from High Blood Pressure. The said adjournment application is rejected in view of the fact that there was no representation on behalf of the assessee before the CIT(A) and taking into consideration the said facts and submissions of Ld.DR and in the interest of justice, we deem it proper to remand the matter to the file of CIT(A) for his fresh consideration. The assessee is liberty to

file evidences, if any, in support of his contention. Thus, grounds raised by the assessee are allowed for statistical purposes.

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

Order pronounced in the open court on 30.11.2018.

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

**Sd/-
(S.S.VISWANETHRA RAVI)
JUDICIAL MEMBER**

Date:- 30.11.2018

Amit Kumar

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1. Appellant- Mr.Kallol Bhattacharjee, 14, Salimpur Bye Lane, Dhakuria, Kolkata-700031.
2. Respondent- DCIT, Circle-25, 2, Gariahat Road (South), Kolkata-700068.
3. CIT-Kolkata
4. CIT(Appeals)-Kolkata
5. DR: ITAT -Kolkata Benches

AR/H.O.O
ITAT, KOLKATA