

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

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 1680/Kol/2018

Assessment Year: 2013-14

M/s. Arjan Metal.....Appellant
(Renamed as M/s. Tirupati Traders)
CCC-21, Ground Floor
Civil Township
Rourkela - 769 004
[PAN : AARFA 8267 E]

Income Tax Officer, Ward-1, Rourkela.....Respondent

Appearances by:

Shri Ravi Tulsiyan, FCA, appeared on behalf of the assessee.

Shri Provas Roy, JCIT, appearing on behalf of the Revenue.

Date of concluding the hearing : November 26th, 2018

Date of pronouncing the order : December 5th, 2018

O R D E R

Per J. Sudhakar Reddy :-

This appeal filed by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)- 14, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 21/05/2018, for the Assessment Year 2013-14.

2. Heard rival contentions. After perusing the order passed by the Id. CIT(A), we find that neither the assessee nor any authorized representative has appeared before the Id. CIT(A) and hence an *ex-parte* order was passed. The assessee demonstrated before me that he was prevented by sufficient cause from appearing before the Id. CIT(A), as the notice of hearing was sent to the old address, though in Form No. 36, the new address of the assessee has been furnished. Affidavit to that extent has been filed. Under these circumstances, as the Id. CIT(A) has not disposed off the case on merits, we deem it fit to restore the issue to the file of the Id. 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 5th day of December, 2018.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 05.12.2018
{SC SPS}

Copy of the order forwarded to:

1. M/s. Arjan Metal
(Renamed as M/s. Tirupati Traders)
CCC-21, Ground Floor
Civil Township
Rourkela - 769 004

2. Income Tax Officer, Ward-1, Rourkela

3. CIT(A)-

4. CIT- ,

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

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches