

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

Before Sri J. Sudhakar Reddy, Accountant Member

I.T.A. No. 1075/KOL/2018

Assessment Year: 2010-11

Remesh Sharma.....Appellant
[PAN :AMAPS 5178 D]

ITO, Ward-62(3), Midnapore.....Respondent

Appearances by:

Shri Ramesh Sharma, Assessee, appeared on behalf of the Appellant.

Shri Piyush Mukherjee, JCIT, appeared on behalf of the Respondent.

Date of concluding the hearing : November 29, 2018

Date of pronouncing the order : December 19, 2018

ORDER

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-19, (hereinafter the 'Id. CIT(A)'), dated 14.02.2018 passed u/s 147/143(3) of the Income Tax Act, 1961 (the 'Act') for the assessment year 2010-11.

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). 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 19th December, 2018.

Sd/-

[J. Sudhakar Reddy]

Accountant Member

Dated : 19.12.2018

RS(PS)

Copy of the order forwarded to:

1. Ramesh Sharma, D/3C, V.I.P Terrace 30/1, Golaghata Road, Kolkata - 700 048..

2. ITO, Ward-62(3), Kolkata Bamboo Villa, Kolkata - 700 014.

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches