

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

[Before Sri J. Sudhakar Reddy, Accountant Member]

I.T.A. No. 1875/Kol/2018

Assessment Year: 2008-09

I.T.A. No. 1876/Kol/2018

Assessment Year: 2009-10

I.T.A. No. 1877/Kol/2018

Assessment Year: 2011-12

Aditya Saraf.....**Appellant**
5, Kabir Road
Tollygunge
Kolkata - 700 026
[PAN : AKUPS 1171 N]

Income Tax Officer, Ward-43(1), Kolkata.....**Respondent**

Appearances by:

Shri Miraj D. Shah, A/R, appeared on behalf of the assessee.

Shri Amitava Bhattacharya, Addl. CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : December 26th, 2018

Date of pronouncing the order : January 16th, 2019

O R D E R

Per J. Sudhakar Reddy :-

These appeals are filed by the assessee and are directed against the common order of the Id. Commissioner of Income Tax (Appeals) - 13, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dt. 20/06/2018, for all three Assessment Years.

2. Heard rival contentions. I find that in all these appeal *ex-parte* orders have been passed by the Id. CIT(A). The assessee before us submitted that the appeal on merits is pending before the Id. CIT(A) and these orders in appeals against the order u/s 154 of the Act, were passed without adjudicating the main appeal and that too without giving the assessee adequate opportunity.

3. The ld. D/R, though not leaving his ground agreed that it would be better if the ld. CIT(A) deals with the main appeal as well as these appeals against the Section 154 orders, together.

4. After hearing rival contentions, I am of the considered opinion that there is violation of principles of natural justice in this case. The appeal on the quantum assessment on merits for the very same Assessment Year 2009-10, is pending before the ld. CIT(A)-13, Kolkata. In my view it would be better if these order passed by the ld. CIT(A) against orders u/s 154 of the Act are clubbed with the quantum appeal and adjudicated after giving the assessee adequate opportunity of being heard, in accordance with law.

3. In the result, all these appeals of the assessee are allowed for statistical purposes, in above terms.

Kolkata, the 16th day of January, 2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 16.01.2019
{SC SPS}

Copy of the order forwarded to:

1. Aditya Saraf

**5, Kabir Road
Tollygunge
Kolkata - 700 026**

2. Income Tax Officer, Ward-43(1), Kolkata

3. CIT(A)-

4. CIT- ,

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

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches