

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

Before Sri J. Sudhakar Reddy, Accountant Member

I.T.A. No. 1953/KOL/2018
Assessment Year: 2014-15

Kokkat Lonappan Varghese**Appellant**
[PAN : AQYPS 3950 P]

ITO, Ward-3(4), Port Blair.....Respondent

Appearances by:

Shri P. K. Sikdar, AR, appeared on behalf of the Appellant.
Shri Robin Choudhury, Addl. CIT, appeared on behalf of the Respondent.

Date of concluding the hearing : January 8, 2019

Date of pronouncing the order : January 16, 2019

ORDER

Per J. Sudhakar Reddy :-

This appeal by the assessee is directed against the order of the Id. Commissioner of Income Tax (Appeals)-1, (hereinafter the 'Id. CIT(A)'), dated 28.06.2018 passed u/s 144 of the Income Tax Act, 1961 (the 'Act') for the assessment year 2014-15.

2. After hearing rival contentions, considering the papers and records of the order of authorities below, I find that the Id. CIT(A) has passed an ex parte order as the assessee failed to appear before him. The appeal was not disposed off on merits. I also find that the Assessing Officer also passed an ex parte order u/s 144 of the Act. The assessee before us pleaded that adequate opportunity was not given to him by the Revenue authorities.

3. In my view, the issue requires fresh consideration by the Assessing Officer after giving the assessee adequate opportunity of being heard. I note that the

assessee lives in a remote area. Under the circumstances, I set aside the issue to the file of the Assessing Officer for fresh adjudication in accordance with law on the ground of natural justice.

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

Kolkata, the 16th January, 2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 16 .01.2019
RS(Sr.PS)

Copy of the order forwarded to:

- 1. Kokkat Lonappan Varghese, Adhikari & Associates, 7, Ganesh Chandra Avenue, 3rd Floor, Room No.9, Kolkata – 700 013.***
- 2. ITO, Ward-3(4), Port Blair, MB-210, Shadipur, Port Blair (A&NI)-744106.***

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

True copy

By order

Assistant Registrar , Kolkata Benches