

आयकर अपीलिय अधीकरण, न्यायपीठ – “B(SMC)” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B(SMC)” BENCH: KOLKATA
 (समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri A. T. Varkey, JM]

I.T.A. No. 1976/Kol/2018
Assessment Year: 2014-15

Piyali Sarkar (PAN: DSWPS4570Q)	Vs.	Income-tax Officer, Wd-23(3), Hooghly.
Appellant		Respondent

Date of Hearing	14.01.2019
Date of Pronouncement	14.01.2019
For the Appellant	Shri P. K. Roy, AR
For the Respondent	Shri Biswanath Das, Addl. CIT

ORDER

Per Shri A.T.Varkey, JM

This appeal filed by the assessee against the order of Ld. CIT(A)-6, Kolkata dated 12.06.2018 for AY 2014-15.

2. The main grievance of the assessee in this appeal is against the action of Ld. CIT(A) in upholding by an ex parte order the addition of unexplained investment amounting to Rs.15,13,801/-, which, according to Ld. AR, was in violation of the principles of natural justice in having passed the ex parte order qua the assessee without affording adequate opportunity of being heard to the assessee. He also submitted that the AO passed the assessment order ex parte u/s. 144 of the Income-tax Act, 1961. Hence, he urged before the bench to set aside the ex parte order of Ld. CIT(A) and remand the matter back to his file for fresh adjudication. Ld. DR has opposed this prayer of the assessee.

4. We have heard rival submissions and gone through the facts and circumstances of the case. We note that the Ld. CIT(A) passed a cryptic and ex parte order, therefore, we set aside the order of the Ld. CIT(A) and remand the matter back to the file of the Ld. CIT(A)

to decide the appeal afresh after affording reasonable opportunity of being heard to the assessee in accordance to law.

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

Order is pronounced in the open court on 14 January, 2018.

Sd/-
(Aby. T. Varkey)
Judicial Member

Dated : 14 January, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Ms. Piyali Sarkar, 3rd floor, Jeshoda Apartment, Nabapally Circular Road, Barasat, Kolkata-700126.
- 2 Respondent – ITO, Ward-23(3), Hooghly.
3. CIT(A)-6, Kolkata(sent through e-mail)
4. CIT, Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,
Assistant Registrar