

IN THE INCOME TAX APPELLATE TRIBUNAL "C-SMC" BENCH : KOLKATA

[Before Hon'ble Shri S.S. Godara, JM]

I.T.A No. 2677/Kol/2018

Assessment Year : 2014-15

Shri Satyendra Nath Roy
PAN: ACRPRO266N
(Appellant)

Vs.

I.T.O. Ward 22(4). Kolkata
(Respondent)

For the Appellant : Shri K.M. Roy, Advocate, Id.AR

For the Respondent : Shri C.J. Singh, JCIT, Id.Sr.DR

Date of Hearing : 07-03-2019

Date of Pronouncement : 20 -03-2019

ORDER

1. This assessee's appeal is directed against the CIT(A), 6, Kolkata's order, dated 04-10-2018 passed in case no. CIT(A), Kol-6/10049/2017-18 involving proceedings u/s 143(3) of the I.T Act, 1961 (in short 'Act').

Heard both the sides. Case file perused.

2. It transpires at the outset that the CIT(A)'s order is passed ex parte against the assessee's in rejecting his appeal on account of non condonation of delay in filing. I find it during the course of hearing that although the CIT(A) has observed that he had afforded several opportunities to the tax payer mainly on 16.8.2018 and 26.9.18 and earlier instances, there is no indication as to whether he had actually served the hearing notice on the assessee or not. Learned departmental representative fails to dispute the crucial fact that the assessee's address has remained the same right from the assessment

till date. I therefore deem it appropriate in larger interest of justice to restore the instant appeal back to the CIT(A) for afresh adjudication as per law within three effective opportunities of hearing. I also made it clear that the CIT(A) shall also issue notice to the assessee regarding for delay, if any, in filing the lower appeal.

3. This assessee's appeal is allowed for statistical purpose in above terms.
Order pronounced in the Court on 20-03-2019

Sd/-

[S.S.Godara]
Judicial Member

Dated : 20 -03-2019
*PP, Sr. PS

Copy of the order forwarded to:

- 1.Appellant/Assessee: Shri Satyendra Nath Roy 184 Khoyai Co-op Society, Prantik Pally, Kasba, Kolkata-700 042.
2. Respondent/ Department : The ITO, W 22(4), Kolkata .
- 3..C.I.T(A).- 4. C.I.T.- Kolkata.
5. CIT(DR), Kolkata Benches, Kolkata.

True copy

By Order

Assistant Registrar
Head of Office/D.D.O., ITAT, Kolkata