

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

**Before Sri J. Sudhakar Reddy, Accountant Member**

**I.T.A. No.2360/Kol/2018**  
Assessment Year: 2015-16

**Kundan Sikaria (HUF).....Appellant**  
**[PAN : AACHK 6451 K]**

**ITO, Ward-47(1), Kolkata.....Respondent**

**Appearances by:**

*Shri Harsh Vardhan Bhardwaj, FCA, appeared on behalf of the Appellant.*  
*Shri Robin Choudhury, Addl. CIT, appeared on behalf of the Respondent.*

Date of concluding the hearing : March 14, 2019

Date of pronouncing the order : April 26<sup>th</sup>, 2019

**ORDER**

**Per J. Sudhakar Reddy :-**

This appeal by the assessee directed against the order of the Id. Commissioner of Income Tax (Appeals) - 14, Kolkata (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), dated 12.07.2018 for Assessment Year 2015-16.

2. Heard rival submissions and perused the materials available on record. 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. 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 Id. CIT(A) after giving the assessee adequate opportunity of being heard. Under the

circumstances, I set aside the issue to the file of the ld. CIT(A) 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 26<sup>th</sup> April, 2019.***

Sd/-

**[J. Sudhakar Reddy]**

Accountant Member

Dated :26.04.2019

RS(Sr.PS)

*Copy of the order forwarded to:*

**1. Kundan Sikaria (HUF), 54/10, DC Dey Road, Dhapa, Kolkata – 700 015.**

**2. ITO, Ward-47(1), Kolkata**

3. CIT(A)-

4. CIT- ,

5. CIT(DR),

True copy

By order

Assistant Registrar , Kolkata Benches