

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA
(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member)**

I.T.A. No. 2514/Kol/2017

Assessment Year: 2014-15

&

I.T.A. No. 2515/Kol/2017

Assessment Year: 2014-15

Aristo Industries.....Appellant

Room No. 79

Stephen House

4, B.B.D. Bag East, Kolkata

West Bengal - 700 001

[PAN : AAQFA 0851 K]

Vs.

Income Tax Officer, Ward-34(2), Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri C.J. Singh, JCIT Sr. D/R., appearing on behalf of the Revenue.

Date of concluding the hearing : May 14th, 2019

Date of pronouncing the order : May 17th, 2019

ORDER

Per J. Sudhakar Reddy, AM :-

Both these appeals filed by the assessee are directed against the common order of the Learned Commissioner of Income Tax (Appeals) 10, Kolkata, (hereinafter the "Id.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 6th September, 2017, for the Assessment Year 2014-15.

2. There is a petition for adjournment. As we are of the considered opinion that this case is not fit for grant of adjournment, we reject the same and dispose off these appeals *ex-parte*, qua the assessee, on merits, after hearing the ld. D/R.

3. Heard the ld. D/R. We find that the Assessing Officer in this case has passed an order u/s 144 of the Act and the ld. CIT(A) has also passed an *ex-parte* order on the ground that the assessee has not appeared despite issual of notice. From the record it is seen that the ld. CIT(A) had fixed only two dates of hearing in both these appeals. Under these circumstances, we are of the considered opinion that there is violation of principles of natural justice. Hence, we restore these appeals to the file of the ld.

CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard. The assessee is directed to appear before the Id. CIT(A), within one month of receipt of this order, take notice and thereafter co-operate till the disposal of the appeals.

4. In the result, both the appeals of the assessee are allowed for statistical purposes.

Kolkata, the 17th day of May, 2019.

Sd/-
[S.S. Godara]
Judicial Member

Dated : 17.05.2019
{SC SPS}

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

- 1. Aristo Industries**
Room No. 79
Stephen House
4, B.B.D. Bag East, Kolkata
West Bengal – 700 001
- 2. Income Tax Officer, Ward-34(2), Kolkata**
3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches