

**IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'SMC' BENCH, KOLKATA  
(Before Sri J. Sudhakar Reddy, Accountant Member)**

**I.T.A. No. 900/Kol/2019  
Assessment Year: 2014-15**

**Prescience Techno Industries..... Appellant  
[PAN : AAOF 7281 N]**

**Vs.**

**ITO, Ward- 26(2), Kolkata.....Respondent**

**I.T.A. No. 901/Kol/2019  
Assessment Year: 2012-13**

**Amrit Projects Ltd..... Appellant  
[PAN : AACCA 5192 L]**

**Vs.**

**DCIT, Circle-7(1), Kolkata.....Respondent**

**Appearances by:**

*Ms. Rahashree Dutta &  
Anikesh Bannerjee, Adv., appeared on behalf of the Assessee.*

*Sh. Jayanta Khanna, JCIT, Sr. DR, appeared on behalf of the Revenue.*

Date of concluding the hearing : September 24<sup>th</sup>, 2019  
Date of pronouncing the order : September 27<sup>th</sup>, 2019

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

These appeals filed by two separate assessees are directed against separate orders of the Commissioner of Income Tax (Appeals)-7, Kolkata and CIT(A)-3, Kolkata dated 13.03.2019 and 21.01.2019 respectively ('CIT(A)' for short) passed u/s 250 of the Income Tax Act, 1961 ('the Act' for short).

2. After hearing the rival contentions, I find that the Id. CIT(A) has passed an ex-parte order and has not disposed off the appeals on merits. This is not permitted in law. Under these circumstances I set aside the matter to the file of the Id. CIT(A) for fresh adjudication in accordance with law after giving the assessee adequate opportunity of being heard.

3. In the result, the appeals of the assesseees are allowed for statistical purposes.

***Kolkata, the 27<sup>th</sup> September, 2019.***

Sd/-  
**[J. Sudhakar Reddy]**  
Accountant Member

Dated : 27.09.2019  
*Bidhan*

*Copy of the order forwarded to:*

- 1. Prescience Techno Industries, Patulia, Titagarh, 24 Parganas North- 700 119, Kolkata.**
- 2. Amrit Projects Ltd., 9, Sayed Amir Ali Avenue, 4<sup>th</sup> Floor, Park Circus-700 017.**
- 3. ITO, Ward- 26(2), Kolkata.**
- 4. DCIT, Circle-7(1), Kolkata.**
5. CIT(A)-7, Kolkata. (sent through mail)
6. CIT-
7. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches