

आयकर अपीलिय अधीकरण, न्यायपीठ – “C” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA
(समक्ष)Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)
[Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 1327/Kol/2019
Assessment Year: 2009-10

Sadhna Stocks & Securities Pvt. Ltd. (PAN: AADCS5139E)	Vs.	Assistant Commissioner of Income- tax, Circle-11(2), Kolkata.
Appellant		Respondent

For the Appellant	Shri Manish Tiwari, FCA
For the Respondent	Shri Dhruvajyoti Roy, JCIT, Sr. DR

Date of Hearing	31.10.2019
Date of Pronouncement	31.10.2019

ORDER

Per Shri A.T.Varkey, JM

This is an appeal preferred by the assessee against the order of Ld. CIT(A) – 4, Kolkata dated 29.03.2019 for AY 2009-10.

2. At the outset, after perusing the order passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. The assessee demonstrated before us that he was prevented by sufficient cause from appearing before the ld. CIT(A). The ld. CIT(A) has not disposed off the case on merits. This is not in accordance with law. Hence, we deem it fit to restore the issue to the file of the ld. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of natural justice.

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

Order is pronounced in the open court.

Sd/-
(J. Sudhakar Reddy)
Accountant Member

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

Dated: 31st October, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

- 1) Appellant – Sadhna Stocks & Securities Pvt. Ltd., 501, 5th floor, Plot No. 67A, Palm Beach Apartments, Sir Pochkhnwala Road, Worli Colony, Worli, Mumbai-400 030.
- 2) Respondent – ACIT, Circle-11(2), Kolkata.
- 3) CIT(A)-4, Kolkata. (sent through e-mail)
- 4) CIT , Kolkata
- 5) DR, Kolkata Benches, Kolkata (sent through e-mail)

/True Copy,

By order,

Assistant Registrar