

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

[Before Shri J. Sudhakar Reddy, Hon'ble Accountant Member & Shri Aby T. Varkey, Hon'ble Judicial Member]

**I.T.A. No. 1460/Kol/2019
Assessment Year: 2014-15**

M/s. Shanti Vyapar (P) Ltd.....Appellant
P-30/3, CIT Road
Scheme-VI(M), Phoolbagan
Kolkata, West Bengal
[PAN: AAHCS 1070 Q]

Vs.

Income Tax Officer, Ward-9(4), Kolkata.....Respondent

Appearances by:

Shri Rajeev Kumar, Advocate, appeared on behalf of the assessee.
Shri Supriyo Pal, JCIT, Sr. D/R, appearing on behalf of the Revenue

Date of concluding the hearing : October 31st, 2019
Date of pronouncing the order : October 31st, 2019

O R D E R

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 15, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 28/02/2019, for the Assessment Year 2014-15.

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.

Kolkata, the 31st day of October, 2019.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 31.10.2019
{SC SPS}

Copy of the order forwarded to:

1. M/s. Shanti Vyapar (P) Ltd

P-30/3

CIT Road

Scheme-VI(M)

Phoolbagan

Kolkata

West Bengal

2. Income Tax Officer, Ward-9(4), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches