

**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. 278 to 281/Kol/2019
Assessment Years: 2009-10 – 2012-13

Sri Subrata Barik.....Appellant
5A, Krishna Heights
Barnaparichay Sarani
Kolkata
[PAN: AKGPB 2577 B]

Vs.

Income Tax Officer, Ward-51(3), Kolkata.....Respondent

Appearances by:

None, 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 :-

These appeals filed by the assessee are directed against the separate but identical orders of the Id. Commissioner of Income Tax (Appeals) – 15, Kolkata, (hereinafter the 'Id. CIT (A)'), passed u/s 250 of the Income Tax Act, 1961 (the 'Act'), all dt. 21/11/2017, for the Assessment Years 2009-10, 2010-11, 2011-12 & 2012-13.

2. At the outset we find that there is a delay of 381(Three Hundred Eighty One) days in filing of all these appeals. After perusing the petitions for condonation, we are convinced that the assessee was prevented by sufficient cause from filing these appeals on time. Hence the delay is condoned and the appeals are admitted.

3. None appeared on behalf of the assessee despite issue of notice by RPAD. There is no application for adjournment either. Under these circumstances, we dispose off the case *ex-parte* on merits *qua* the assessee after hearing the Id. Departmental Representative.

4. At the outset, after perusing the orders passed by the Id. CIT(A), we find that the assessee has not appeared before the Id. CIT(A) and hence an *ex-parte* orders were passed, dismissing the appeals of the assessee. We find that the Id. CIT(A) has not disposed off the cases 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.

5. In the result, all these appeal of assessee are allowed for statistical purposes.

Kolkata, the 31st day of October, 2019.

Sd/-
[Aby T. Varkey]
Judicial Member

Dated : 31.10.2019
{SC SPS}

Copy of the order forwarded to:

1. Sri Subrata Barik
5A, Krishna Heights
Barnaparichay Sarani
Kolkata

2. Income Tax Officer, Ward-51(3), Kolkata

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches