

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
[Before Shri J. Sudhakar Reddy, Hon'ble Accountant Member]**

I.T.A. No. 1361/Kol/2019
Assessment Year: 2012-13

Anita Katyal.....Appellant
8/1/3, Loudon Street
3rd Floor
Kolkata - 700 017
[PAN: APCPK 2326 Q]

Vs.

Asstt. Commissioner of Income Tax, Circle-32, Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Dhrubojyoti Ray, JCIT, Sr. D/R, appearing on behalf of the Revenue

Date of concluding the hearing : November 4th, 2019

Date of pronouncing the order : November 4th, 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) - 09, Kolkata, (hereinafter the "ld.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 28/03/2019, for the Assessment Year 2012-13.

2. None appeared on behalf of the assessee. There is no application for adjournment either. Under these circumstances, we dispose off the case *ex-parte qua* the assessee after hearing the ld. Departmental Representative.

3. On 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. We find that 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.

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

Kolkata, the 4th day of November, 2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 04.11.2019
{SC SPS}

Copy of the order forwarded to:

1. Anita Katyal
8/1/3, Loudon Street
3rd Floor
Kolkata - 700 017

2. Asstt. Commissioner of Income Tax, Circle-32, Kolkata

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata. } Sent through e-mail.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches