

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

**I.T.A. No. 1342/Kol/2019**  
Assessment Year: 2012-13

**Sri Amarjeet Singh.....Appellant**  
**Arya Manor**  
**Flat No.-2A, 2<sup>nd</sup> Floor**  
**7, Kundu Road, Bhowanipur**  
**Kolkata - 700 025**  
**[PAN: BGVPS 9085 H]**

**Vs.**

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

**Appearances by:**

*Shri Himadri Mukhopadhyay, Advocate, 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 4<sup>th</sup>, 2019

Date of pronouncing the order : November 4<sup>th</sup>, 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. 27/02/2019, for the Assessment Year 2012-13.

2. At the outset we find that there is a delay of 19 (nineteen) days in filing of this appeal. After perusing the petition for condonation, we are convinced that the assessee was prevented by sufficient cause from filing the appeal on time. Hence the delay is condoned and the appeal is admitted.

3. 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.

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

***Kolkata, the 4<sup>th</sup> day of November, 2019.***

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

Dated : 04.11.2019  
{SC SPS}

*Copy of the order forwarded to:*

***1. Sri Amarjeet Singh***  
***Arya Manor***  
***Flat No.-2A***  
***2<sup>nd</sup> Floor***  
***7, Kundu Road***  
***Bhowanipur***  
***Kolkata - 700 025***

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