

आयकर अपीलिय अधीकरण, न्यायपीठ – “B(SMC)” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B(SMC)” BENCH: KOLKATA
 (समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri A. T. Varkey, JM]

ITA No.1227/Kol/2019
Assessment Year: 2014-15

Shri Swapan Kumar Saha (PAN: ALEPS2880B)	Vs.	Income-tax Officer, Wd-32(4), Kolkata
Appellant		Respondent
Date of Hearing	20.11.2019	
Date of Pronouncement	27.11.2019	
For the Appellant	None	
For the Respondent	Shri Jayanta Khanua, JCIT, Sr. DR	

ORDER

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-9. Kolkata dated 26-03-2019 for the assessment year 2014-15.

2. Though none appeared for the assessee a perusal of the impugned order of the Ld. CIT(A) reveals that it is an ex parte order since none appeared before the Ld. CIT(!) during the appellate proceedings. It is noted that the Ld. CIT(A) had issued two notices and no proof for service of notice upon the assessee was recorded in the impugned order. Thereafter, the Ld. CIT(A) passed the ex parte order without going into the merits of the case since the assessee could not attend before him or filed any adjournment application. Taking note of the aforesaid facts, I am of the considered view that assessee did not get proper opportunity before the Ld. CIT(A), therefore. I am inclined to set aside the order of the Ld. CIT(A) and remand the matter back to the file of Ld. CIT(A) for de novo adjudication on merits after hearing the assessee. The assessee is directed to participate in the appellate proceedings diligently.

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

Order is pronounced in the open court on 27th November, 2019.

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

Dated :27th November, 2019

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Swapan Kumar Saha, Azimgunj House, 4th floor, 7, Camac Street, Kolkjata-700 017.
2. Respondent – ITO, Ward-32(4) , Kolkata.
3. CIT(A)-9, Kolkata (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar