

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

**I.T.A. No.1359 & 1360/Kol/2019**  
Assessment Year: 2012-13 & 2013-14

**Subrata Bhattacharjee.....Appellant**  
**C/o. Gaurav Mathur, Advocate**  
**1B, Nando Mallick Lane**  
**Jhunhunwala House**  
**Kolkata - 700 006**  
**[PAN: ADRPB 4965 D]**

**Vs.**

**Income Tax Officer, Ward-33(4), 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 4<sup>th</sup>, 2019

Date of pronouncing the order : November 27<sup>th</sup>, 2019

**O R D E R**

**Per J. Sudhakar Reddy, AM :-**

Both these appeals filed by the assessee are directed against separate orders of the Learned Commissioner of Income Tax (Appeals) - 09, Kolkata, (hereinafter the "Id.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 27/03/2019, for the Assessment Year 2012-13 and dt. 28/03/2019 for the Assessment Year 2013-14.

2. None appeared on behalf of the assessee. The Id. Counsel for the assessee has filed an application seeking adjournment. The same is rejected as, in our view, this is not a fit case for grant of adjournment. Under these circumstances, we dispose off the case *ex-parte qua* the assessee after hearing the Id. Departmental Representative.

3. On perusing the orders passed by the Id. CIT(A), we find that the assessee has not appeared before the Id. CIT(A) and hence *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 Id. 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, both these appeal of the assessee are allowed for statistical purposes.

***Kolkata, the 27<sup>th</sup> day of November, 2019.***

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

Dated : 27.11.2019  
{SC SPS}

*Copy of the order forwarded to:*

**1. Subrata Bhattacharjee**  
**C/o. Gaurav Mathur, Advocate**  
**1B, Nando Mallick Lane**  
**Jhunhunwala House**  
**Kolkata - 700 006**

**2. Income Tax Officer, Ward-33(4), 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