

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'A' BENCH, KOLKATA**

[Before Shri J. Sudhakar Reddy, Accountant Member & Shri S.S. Godara, Judicial Member]

**I.T.A. No. 56/Kol/2017
Assessment Year: 2009-10**

Mr. Kamal Kumar Agarwal.....Appellant
[PAN: AHDPA 8754 B]

Vs.

ITO, Ward-23(2), Hooghly.....Respondent

Appearances by:

*Sh. R. Choudhury, AR &
Sh. Amit Shah, appeared on behalf of the Assessee.*

Sh. A.K. Nayak, CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : November 18th, 2019
Date of pronouncing the order : November 29th, 2019

ORDER

Per J. Sudhakar Reddy, AM :-

This is an appeal filed by the assessee directed against the order of the Commissioner of Income Tax (Appeals)-6, Kolkata ['CIT(A)' for short] dated 25.10.2016 for AY 2009-10.

2. After hearing rival contentions, we find that the ld. CIT(A) has passed an *ex-parte* order. There is violation of principles of natural justice. Hence, we set aside the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law.
3. The ld. CIT(A) is directed to dispose off the appeal on merits after giving adequate opportunity of being heard to the assessee.
4. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 29th November, 2019.

Sd/-
[S.S. Godara]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 29.11.2019
Bidhan

Copy of the order forwarded to:

1. **Mr. Kamal Kumar Agarwal, 8/2, Kiran Shankar Roy Road, 3rd Floor, Room No. 35 to 37, Kolkata-700 001.**
2. **ITO, Ward-23(2), Hooghly.**
3. CIT(A)-6, Kolkata. (sent through e-mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through e-mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches