

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

**I.T.A. No. 1430/Kol/2019
Assessment Year: 2015-16**

Mr. Ratan Kumar Garg.....Appellant
[PAN: ADNPG 2712 R]

Vs.

ITO, Ward-1(3), Jalpaiguri.....Respondent

**I.T.A. No. 1431/Kol/2019
Assessment Year: 2015-16**

Mrs. Komal Garg.....Appellant
[PAN: ADLPG 3105 A]

Vs.

ITO, Ward-1(2), Jalpaiguri.....Respondent

Appearances by:

Sh. Rahul Surana, ACA, appeared on behalf of the Assessee.

Sh. Dhrubajyoti Ray, JCIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : November 07th, 2019

Date of pronouncing the order : November 27th, 2019

ORDER

Per J. Sudhakar Reddy, AM :-

These appeals filed by the assesseees are directed against separate orders of the Commissioner of Income Tax (Appeals), Jalpaiguri ['CIT(A)' for short] dated 12.03.2019 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2015-16.

2. After hearing rival contentions, I find that the ld. CIT(A) has passed *ex-parte* orders. There is violation of principles of natural justice. Hence, I set aside the matters 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 assesseees.

4. In the result, the appeals of the assesseees are allowed for statistical purposes.

Kolkata, the 27th November, 2019.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 27.11.2019
Bidhan

Copy of the order forwarded to:

- 1. Mr. Ratan Kumar Garg, C/o. Arpee & Co., Oodlabari, Manabari, Jalpaiguri-735 222.**
- 2. Mrs. Komal Garg, Flat C-4, Metro Heights, Opp. Club Town, Sevoke Road, Siliguri-734 001.**
- 3. ITO, Ward-1(3), Jalpaiguri.**
- 4. ITO, Ward-1(2), Jalpaiguri.**
5. CIT(A), Jalpaiguri. (sent through e-mail)
6. CIT-
7. CIT(DR), Kolkata Benches, Kolkata. (sent through e-mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches