

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

**I.T.A. No. 1403/Kol/2019
Assessment Year: 2013-14**

***Spectro Enclave Pvt. Ltd.*.....*Appellant*
*[PAN: AAICS 6405 N]***

Vs.

ITO, Ward-5(1), Kolkata*.....*Respondent

Appearances by:

None appeared on behalf of the Assessee.

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

Date of concluding the hearing : November 06th, 2019

Date of pronouncing the order : November 27th, 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)-2, Kolkata ['CIT(A)' for short] dated 10.04.2019 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2013-14.

2. None appeared on behalf of the assessee. Petitions were filed for adjournment. As in my view this is not the fit case for grant of adjournment, I reject the same and proceed to dispose off this case *ex-parte* qua the assessee on merits.

3. I find that the ld. CIT(A) has passed *ex-parte* order. There is violation of principles of natural justice. Hence, I set aside the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law.

4. The ld. CIT(A) is directed to dispose off the appeal on merits after giving adequate opportunity of being heard to the assessee.

5. In the result, the appeal of the assessee is 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. Spectro Enclave Pvt. Ltd., 16, 2nd Floor, N.S. Road, Kolkata-700 001.**
- 2. ITO, Ward-5(1), Kolkata.**
3. CIT(A)-2, 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