

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

I.T.A. No. 1357 & 1358/Kol/2019
Assessment Year: 2011-12 & 2014-15

Ram Gopal Agarwal.....Appellant
C/o. Gaurav Mathur, Advocate
1B, Nando Mallick Lane
Jhunjhunwala House
Kolkata - 700 006
[PAN: AFIPA 6080 M]

Vs.

Income Tax Officer, Ward-45(1), 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 4th, 2019

Date of pronouncing the order : November 27th, 2019

O R D E R

Per J. Sudhakar Reddy, AM :-

Both these appeals filed by the assessee are directed against separate but identical orders of the Learned Commissioner of Income Tax (Appeals) - 13, Kolkata, (hereinafter the "ld.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), both dt. 27/02/2019, for the Assessment Years 2011-12 & 2014-15.

2. None appeared on behalf of the assessee. The ld. 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 ld. Departmental Representative.

3. On perusing the orders passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence *ex-parte* orders were passed dismissing the appeals of the assessee. We find that the ld. 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 ld. 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 the appeals of assessee are allowed for statistical purposes.

Kolkata, the 27th day of November, 2019.

Sd/-
[J. Sudhakar Reddy]
 Accountant Member

Dated : 27.11.2019
{SC SPS}

Copy of the order forwarded to:

1. Ram Gopal Agarwal
C/o. Gaurav Mathur, Advocate
1B, Nando Mallick Lane
Jhunhunwala House
Kolkata - 700 006

2. Income Tax Officer, Ward-45(1), 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