

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

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

**I.T.A. No. 861/Kol/2017
Assessment Year: 2009-10**

***Imtiaz Hossain Sareng*.....*Appellant*
*[PAN: BAVPS 7373 A]***

Vs.

ITO, Ward-46(2), Kolkata*.....*Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Supriyo Pal, JCIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : November 28th, 2019
Date of pronouncing the order : December 11th, 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)-14, Kolkata ['CIT(A)' for short] dated 30.01.2017 u/s 251 of the Income Tax Act, 1961 ('the Act' for short) for AY 2009-10.

2. None appeared on behalf of the assessee. There was an application for adjournment. After perusing the same we are of the opinion that this is not a fit case for grant of adjournment. Hence we reject the same and dispose off the case *ex-parte* qua the assessee after hearing the ld. DR.

3. Heard the ld. DR. In this case the ld. CIT(A) has passed *ex-parte* order. He has not disposed off the case on merits. He has dismissed the same for non-prosecution. This is against the law. Hence we set aside the order of the ld. CIT(A) and restore the matter back to the file of the ld. CIT(A) for fresh adjudication in accordance with law on the grounds of violation of principles of natural justice.

4. The ld. CIT(A) shall dispose off the case on merits after giving the assessee adequate opportunity of being heard.

5. In the result, the appeal of the assessee is allowed for statistical purposes.

Kolkata, the 11th December, 2019.

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

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 11.12.2019
Bidhan

Copy of the order forwarded to:

1. ***Imtiaz Hossain Sareng, Vill-Khajuri, P.O.-Burikhali, Bauria, PS-Uluberia, Howrah-713 310.***
2. ***ITO, Ward-46(2), Kolkata.***
3. CIT(A)-14, 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