

आयकर अपीलिय अधीकरण, न्यायपीठ – “B(SMC)” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B(SMC)” BENCH: KOLKATA
 (समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य)
 [Before Shri A. T. Varkey, JM]

I.T.A. No. 1958/Kol/2019
Assessment Year: 2011-12

M/s. Annapurna Vyapaar Pvt. Ltd. (PAN: AAHCA6091M)	Vs	Income-tax Officer, Ward-1(1), Siliguri
Appellant		Respondent
For the Appellant		Shri Sujay Sen, Advocate
For the Respondent		Shri Jayanta Khanra, JCIT Sr. (DR)
Date of Hearing		19.12.2019
Date of Pronouncement		31.12.2019

ORDER

This is an appeal preferred by the assessee against the order of the CIT(A), Siliguri dated 29.05.2019 for AY 2011-12.

2. At the outset itself, the Ld. Counsel for the assessee submitted that the impugned order is an ex parte order passed by the Ld. CIT(A) on 29.05.2019 one day before the date fixed for hearing i.e. on 30.05.2019. According to Ld. AR, the impugned order has been passed ex parte without going into the merits of the case, which is violative of Natural Justice. So, he urged before the bench to set aside the order of Ld. CIT(A) and restore the matter to his file for fresh adjudication. It is noted that the impugned order is an ex parte order without going into the merits of the case and also lack of providing sufficient opportunity to the assessee. Thus, according to me, the Ld. CIT(A) has passed the order ex parte, without giving reasonable opportunity to the assessee which is violative of natural justice. Therefore, I am inclined to set aside the order of the Ld. CIT(A) and remand the matter back to the file of Ld. CIT(A) for de novo adjudication of appeal on merits after hearing the assessee in accordance to law. The assessee is directed to participate in the appellate proceedings diligently.

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

Order is pronounced in the open court on 31st December, 2019.

Dated :31st December, 2019

Sd/- (Aby. T. Varkey)
Judicial Member

JD. (Sr. PS)

Copy of the order forwarded to:

1. Appellant – M/s. Annapurna Vyapaar Pvt. Ltd., C/o, M/s. Salarpuria Jajodia & Co. 3rd floor, 7, Chittaranjan Avenue, Kolkata-700 072.
2. Respondent – ITO, Ward-1(1), Siliguri
3. CIT(A), Siliguri. (sent through e-mail)
4. CIT , Siliguri
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar