

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

I.T.A. No. 1944/Kol/2019
Assessment Year: 2015-16

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| Sudarsana Roychoudhury (PAN:AFAPR2882L) | Vs | Assistant Commissioner of Income-tax, Circle-42, Murshidabad |
| Appellant | | Respondent |
| For the Appellant | | Shri P. K. Sanghai, CA |
| For the Respondent | | Shri Jayanta Khanra, JCIT (DR) |
| Date of Hearing | | 18.12.2019 |
| Date of Pronouncement | | 03.01.2020 |

ORDER

Per Shri A.T.Varkey, JM

This is an appeal preferred by the assessee against the order of the CIT(A)-12, Kolkata dated 10.06.2019 for AY 2015-16.

2. At the outset itself, the Ld. Counsel for the assessee submitted that the impugned order has been passed by the Ld. CIT(A) wrongly inferring that none appeared before him and treated it as if the assessee was not interested in pursuing the appeal and has, therefore, passed an ex parte order dismissing the appeal. According to the Ld. AR, he himself appeared before the Ld. CIT(A), still the Ld. CIT(A) erroneously held that none appeared during the hearing of the appeal and dismissed the appeal 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 back to his file for fresh adjudication. It is noted that the impugned order has been passed by the Ld CIT(A) treated as if none appeared before the Ld. CIT(A) and so he passed an ex parte order without going into the merits of the case, when the Ld. AR had in fact appeared before him. Thus, according to me, the Ld. CIT(A) has passed the erroneous 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 3rd January, 2020.

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

Dated :3rd January, 2020

JD. (Sr. PS)

Copy of the order forwarded to:

1. Appellant – Shri Sudarsana Roychoudhury, 44/3, K. N. Road, Berhampore, Murshidabad, West Bengal-742101
2. Respondent – ACIT, Circle-42, Murshidabad.
3. CIT(A)-12, Kolkata. (sent through e-mail)
4. CIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mail)

/True Copy,

By order,

Assistant Registrar