

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

I.T.A. No. 1807/Kol/2019
Assessment Year: 2014-15

Narendra Nath Kumbhat.....Appellant
Sagardighi
Near Railway Station
Murshidabad - 742226
[PAN: AIQPK 7043 K]

Vs.

Income Tax Officer, Ward-42(1), Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Shri Jayanta Khanra, JCIT, Sr. D/R, appearing on behalf of the Revenue

Date of concluding the hearing : December 9th, 2019

Date of pronouncing the order : January 8th, 2020

O R D E R

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 12, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 12/06/2019, for the Assessment Year 2014-15.

2. None appeared on behalf of the assessee. There is no application for adjournment either. Under these circumstances, we dispose off the case *ex-parte* on merits *qua* the assessee after hearing the ld. Departmental Representative.

3. On perusing the order passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. We find that the ld. CIT(A) has not disposed off the case 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 violation of principles of natural justice.

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

Kolkata, the 8th day of January, 2020.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 08.01.2020
{SC SPS}

Copy of the order forwarded to:

**1. Narendra Nath Kumbhat
Sagardighi
Near Railway Station
Murshidabad - 742226**

2. Income Tax Officer, Ward-42(1), Kolkata

3.

4. CIT(A)-

5. CIT- ,

6. CIT(DR), Kolkata Benches, Kolkata.

} Sent through e-mail.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches