

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

**I.T.A. No. 1609/Kol/2019  
Assessment Years: 2015-16**

**Kamlesh Prasad Gupta.....Appellant**  
**[PAN: AFVPG 2272 C]**

**Vs.**

**ITO, Ward-40(3), Kolkata.....Respondent**

**Appearances by:**

*Sh. Gopal Ram Sharma, Adv., appeared on behalf of the Assessee.*

*Sh. Jayanta Khanra, JCIT, Sr. DR, appeared on behalf of the Revenue.*

Date of concluding the hearing : February 11<sup>th</sup>, 2020

Date of pronouncing the order : February 19<sup>th</sup>, 2020

**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)-12, Kolkata ['CIT(A)' for short] dated 05.04.2019 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2015-16.

2. The ld. CIT(A) passed an *ex-parte* order on the ground that the assessee has not appeared before him. He did not dispose off the case on merits.

3. Be it as it may, I find that in this case, the issues are such that would require examination of evidences and facts by the AO. The assessee has submitted before me that the matter be restored to the file of the AO as it would enable him to explain the issues in the proper perspective.

4. The ld. DR had no objection to the same.

5. Under these circumstances, I restore the matter to the file of the AO for fresh adjudication on merits in accordance with law after giving the assessee adequate opportunity of being heard.

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

***Kolkata, the 19<sup>th</sup> February, 2020.***

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

Dated: 19.02.2020  
*Bidhan*

*Copy of the order forwarded to:*

1. ***Kamlesh Prasad Gupta, 67, Coolutola Street, Kolkata-700 073.***
2. ***ITO, Ward-40(3), Kolkata.***
3. CIT(A)-12, 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