

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]

**ITA No.2511/Kol/2019**  
**Assessment Year: 2014-15**

Shreedhan Investment Consultants Pvt. Ltd. (PAN: AANCS8368K)	Vs.	Income Tax officer, Wd-9(4), Kolkata
Appellant		Respondent
Date of Hearing		03.02.2020
Date of Pronouncement		26.02.2020
For the Appellant		Shri Subash Agarwal, Advocate
For the Respondent		Shri Jayanta Khanra, JCIT, Sr. DR

**ORDER**

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-15, Kolkata dated 14-05-2019 for the assessment year 2014-15.

2. At the outset itself, the Ld. Counsel for the assessee submitted that the Ld. CIT(A) passed the impugned order ex parte without providing reasonable opportunity to the assessee which according to him, was in gross violation of the principles 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 after providing opportunity of hearing to the assessee. It is noted from para 5.1 of the impugned order that the Ld. CIT(A) has passed the order ex parte by observing that the hearing in this case was initially fixed on 05.02.2019, but on the appointed date nobody appeared. After that the case was fixed for hearing on three times i.e. on 05.03.2019, 13.03.2019 and 06.05.2019 but nobody appeared. Under the circumstances, the Ld. CIT(A) decided the appeal on merits on the basis of material available on record. Since the order of Ld. CIT(A) is an ex parte order, for the interest of Natural Justice and fair play, I set aside the order of the Ld. CIT(A) and remand the appeal back to the file of the Ld. CIT(A) to decide the appeal on merits after hearing the Ld. AR of the assessee and pass a speaking order. The assessee is also directed to be diligent in future and appear before the Ld. CIT(A) without fail.

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

Order is pronounced on 26th February, 2020.

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

Dated :26th February, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shreedhan Investment Consultants Pvt. Ltd., C/o Subash Agarwal & Associates, Advocates, Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> floor, Kolkata-700 069.
- 2 Respondent – ITO, Ward-9(4), Kolkata.
3. CIT(A)-15, Kolkata. (sent through e-mail)
4. CIT- , Kolkata.
5. DR, ITAT, Kolkata. (sent through e-mail)

By order,

/True Copy,

Assistant Registrar