

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

**I.T.A. No. 2424/Kol/2018
Assessment Year: 2014-15**

**M/s. Ram Avtar Dalmia (HUF).....Appellant
[PAN: AAJHR 4048 G]**

Vs.

ITO, Ward-36(1), Kolkata.....Respondent

Appearances by:

Sh. Ramesh Kumar Patodia, FCA, appeared on behalf of the Assessee.

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

Date of concluding the hearing : February 27th, 2020

Date of pronouncing the order : March 13th, 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)-10, Kolkata ['CIT(A)' for short] dated 12.09.2018 u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2014-15.

2. After hearing rival contentions, I find that the Id. CIT(A) has passed an ex-parte order. There is violation of principles of natural justice. Hence, I set aside the matter to the file of the Id. CIT(A) for fresh adjudication in accordance with law.

3. The Id. CIT(A) is directed to dispose off the appeal on merits after giving adequate opportunity of being heard to the assessee.

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

Kolkata, the 13th March, 2020.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 13.03.2020

Bidhan

Copy of the order forwarded to:

1. **M/s. Ram Avtar Dalmia (HUF), 55, Ezra Street, Kolkata-700 001.**
2. **ITO, Ward-36(1), Kolkata.**
3. CIT(A)-10, 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