

**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri A. T. Varkey, JM and Dr. (Shri) Arjun Lal Saini, AM ]

**I.TA No. 253/Kol/2019**  
**A.Y 2012-13**  
**AND**  
**I.TA No. 254/Kol/2019**  
**A.Y 2013-14**

Maa Saraswati Gyan Mandir Edu. Society PAN: AABTM077H	Vs.	I.T.O. (TDS), Ward 59(2), Kolkata
Appellant		Respondent

Date of Hearing	05-02-2020
Date of Pronouncement	18 .03.2020

For the Appellant	None
For the Respondent	Shri Vijay Shankar, CIT, ld.DR

**ORDER**

**PER SHRI A.T. VARKEY, JM**

These appeals are preferred by the assessee against separate the orders of Ld. CIT (Appeals) , 24, Kolkata both dated 27-11-2018 for the assessment years 2012-13 & 2013-14.

2. None appeared for the assessee. However, on perusal of ground no. 1 of assessee’s appeal it is noted that it is against the action of the ld. CIT(A) in passing the ex parte order. We note that the ld. CIT(A) has passed an ex parte order without hearing the assessee. We note that the ld. CIT(A) has noted that even though the case was posted for hearing on various dates, since none appeared on behalf of the assessee nor submitted any written submission to substantiate its claim(s) made in the grounds of appeal in Form No. 35, he presumed that the assessee was not interested to pursue the appeal(s) and thereafter, the appeal(s) was decided ex parte with the information available on records. Before us the assessee by preferring this appeal has raised

grounds wherein it has assailed the impugned action of the Id. CIT(A) to decide the appeal without hearing the assessee. We note that the Id. CIT(A) in his impugned order has stated to have fixed the cases for hearing on four occasions ( 11/09/2018, 26/09/2018, 30/10/2018 & 26/11/2018) and found that the assessee has not turned up before him to substantiate its claim(s)/grounds raised in the appeal. Therefore, he was pleased to dismiss the appeal without hearing the assessee. We note that the Id. CIT(A) has passed the orders in appeals without hearing assessee, and that too without specifying as to whether the notice for hearing was served upon the assessee thereby violating the principles of natural justice. Therefore, we are of the considered opinion that assessee ought to have been heard before passing the impugned order. Therefore, we set aside the impugned orders of the Id. CIT(A) and remand the appeals back to him to adjudicate the issue(s) involved in both the appeals afresh. The assessee/Id.AR of assessee is directed to diligently appear before the Id. CIT(A) and in case, if the assessee has changed its address then it is directed to furnish the same and to appear promptly before the Id. CIT(A) and to plead its case. The Id. CIT(A) shall decide the case afresh in accordance with law after giving the assessee adequate opportunity of hearing and by passing a speaking order.

3. In the result, the appeals of assessee are allowed for statistical purposes.

Order Pronounced in the Open Court on 18 -03-2020

Sd/-  
Arjun Lal Saini  
Accountant Member

Sd/-  
A.T. Varkey  
Judicial Member

Dated 18 March-2020

\*PP(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant/Assessee: M/s. Maa Saraswati Gyan Mandir Educationl Society, DPS Megacity, Kalikapur, Rajarhast, Kolkata-700 135.
2. Respondent/Revenue: The ITO (TDS) Ward 59(2) 10 Middleton Row, Kolkata-700 007.
3. CIT,
4. CIT(A), Kolkata.
5. DR, Kolkata Benches, Kolkata

\*\*PP/SPS True Copy By By Order Assistant Registrar  
ITAT Kolkata