

IN THE INCOME TAX APPELLATE TRIBUNAL GUWAHATI BENCH, “E COURT” AT KOLKATA

(समक्ष) श्री ए. टी. वर्की, न्यायीक सदस्य एवं डॉ. अर्जुन लाल सैनी, लेखा सदस्य)

[Before Shri A. T. Varkey, JM & Dr. A. L. Saini, AM]

I.T.A. No. 252/Gau/2019
Assessment Year: 2014-15

Shri Kamal Singh Dugar (PAN: ACIPD1238R)	Vs.	Dy. Commissioner of Income-tax, Circle Bongaigaon
Appellant		Respondent
Date of Hearing	16.06.2020	
Date of Pronouncement	17.06.2020	
For the Appellant	None	
For the Respondent	Shri M. K. Das, Addl. CIT	

ORDER**Per Shri A.T.Varkey, JM**

This appeal preferred by the assessee is against the order of the Ld. CIT(A) Guwahati-2, Guwahati dated 28.08.2018 for AY 2014-15.

2. None appeared on behalf of the assessee. We note that the appeal of assessee is time barred by 203 days and a condonation petition dated 07.06.2019 is available in file. After perusing the same, we condone the delay and admit the appeal for hearing.

3. At the outset itself, we note that the Ld. CIT(A) passed the impugned order ex parte without providing reasonable opportunity to the assessee which was in gross violation of the principles of Natural Justice. It is noted from perusal of para 2 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 29.11.2017, but on the appointed date none attended nor any petition for adjournment was received. Then again the case was re-fixed for 26.02.2018 and 22.06.2018 but on the said dates also none attended nor any petition for adjournment was filed. Under the said circumstances, the Ld. CIT(A) decided the appeal ex parte without going into the merits of the case. This action of Ld. CIT(A) to dismiss the appeal without hearing the assessee has been assailed before us. In our opinion, since the order of Ld.

CIT(A) is an ex parte order without hearing the assessee, for the interest of Natural Justice and fair play, we are inclined to 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.

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

Order is pronounced in the open court on 17th June, 2020.

Sd/-
(Dr. A. L. Saini)
Accountant Member

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

Dated : 17th June, 2020

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Kamal Singh Dugar, House No. 9, Bye Lane No. 1, South Sarania, Ulubari, Guwahati-781007.
- 2 Respondent – DCIT, Circle Bongaigaon
3. CIT(A), Guwahati-2, Guwahatu
4. CIT-, , Guwahati
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.