

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

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

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

**I.T.A. No. 411/Gau/2019**  
**Assessment Year: 2014-15**

Shri Amiya Kumar Deb (PAN: AZOPD6279R)	Vs.	Income-tax Officer, Ward-1, Silchar
Appellant		Respondent
Date of Hearing		18.06.2020
Date of Pronouncement		26 .06.2020
For the Appellant		N o n e
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), Shillong dated 12.07.2019 for AY 2014-15.

2. None appeared for the assessee. However, ground no. 9 reads as under:

*“9. For that the Ld. CIT(A) was not justified in ignoring the adjournment petition dated 09.07.2019 filed by the assessee and passing the impugned order ex parte in gross violation of principles of natural justice.”*

3. We note that the Ld. CIT(A) has passed an ex parte order. From the grievance of the assessee it reveals that assessee had moved an application for adjournment on 09.07.2019. However, the Ld. CIT(A) has passed the ex parte order without considering the adjournment application moved by the assessee which vitiates the impugned order. The first appellate authority is duty bound to decide the case on merits. The Ld. CIT(A) has passed the order without hearing the assessee which is in violation of principles of Natural Justice, therefore, the order of the Ld. CIT(A) is set aside and restored back to the file of the Ld. CIT(A) with a direction to adjudicate the appeal after hearing the assessee in accordance to law. Therefore, the appeal of assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 26 June, 2020.

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

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

Dated :26June, 2020\

Jd.(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Amiya Kumar Deb, 2/2, Sea Palace Premises, 1<sup>st</sup> Floor, Juhu Tara Road, Juhu, Santacruz, West, Mumbai-400049.
- 2 Respondent – ITO, Ward-1, Silchar
3. CIT(A), Shillong
4. CIT-, , Shillong
5. DR, ITAT, Guwahati.

/True Copy,

By order,

Senior Pvt. Secy.