

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'D' BENCH, KOLKATA
(Virtual Court)
(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member)**

**I.T.A. No. 1464/Kol/2019
Assessment Year: 2011-12**

M/s. Pratius Merchants Pvt. Ltd.....Appellant
[PAN: AABCP 5358 E]

Vs.

ITO, Ward-1(4), Kolkata.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Supriyo Pal, Addl. CIT, Sr. DR, appeared on behalf of the Revenue.

Date of concluding the hearing : June 15th, 2020

Date of pronouncing the order : July 8th, 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)-14, Kolkata dated 17.02.2017 ('CIT(A)' for short) passed u/s 250 of the Income Tax Act, 1961 ('the Act' for short).

2. None appeared on behalf of the assessee. There is no application for adjournment either. We find that the ld. CIT(A) has passed an *ex-parte* order. He has not disposed off the appeal on merits. Such dismissal for non-prosecution is not permissible in law.

3. The ld. DR submitted that the issue may be restored to the file of the ld. CIT(A) as there was violation of principles of natural justice at the stage of the assessment itself.

4. Under these circumstances we set aside the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law.

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

Kolkata, the 8th July, 2020.

Sd/-
[S.S. Godara]
Judicial Member

Dated: 08.07.2020
Bidhan

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. ***M/s. Pratius Merchants Pvt. Ltd., 1/1, Ground Floor, Ambika Vihar, Hardattari Chamaria Road, Howrah-711 101.***
2. ***ITO, Ward-1(4), Kolkata.***
3. CIT(A)-14, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches