

**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. 987/Kol/2019  
Assessment Year: 2013-14**

***Parshuram Investment Ltd.....Appellant***  
***[PAN : AABCP 7053 Q]***

***Vs.***

***DCIT, Circle-2(2), 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 15<sup>th</sup>, 2020

Date of pronouncing the order : July 8<sup>th</sup>, 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)-1, Kolkata dated 18.03.2019 ('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 Id. 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 Id. DR submitted that the issue may be restored to the file of the Id. 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 Id. 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 8<sup>th</sup> 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. Parshuram Investment Ltd. CK-3&4, Sector-II, Salt Lake City, Kolkata-700 091.**
- 2. DCIT, Circle-2(2), Kolkata.**
- CIT(A)-1, Kolkata. (sent through mail)
- CIT-
- CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches