

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'SMC' BENCH, KOLKATA
(Virtual Court)
(Before Sri J. Sudhakar Reddy, Accountant Member)**

**I.T.A. No. 80/Kol/2020
Assessment Year: 2010-11**

***Shristi Vincom Pvt. Ltd.*.....*Appellant*
*[PAN: AAMCS 3858 F]***

Vs.

ITO, Ward-10(2), Kolkata*.....*Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Jayanta Khanra, JCIT, appeared on behalf of the Revenue.

Date of concluding the hearing : July 14th, 2020

Date of pronouncing the order : July 14th, 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)-4, Kolkata dated 19.11.2019 ('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 14th July, 2020.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 14.07.2020
Bidhan

Copy of the order forwarded to:

1. ***Shristi Vincom Pvt. Ltd., 21A, Shyama Prasad Mukherjee Road, Bhowanipur, Kolkata-700 005.***
2. ***ITO, Ward-10(2), Kolkata.***
3. CIT(A)-4, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches