

आयकर अपीलीय अधीकरण, न्यायपीठ – “B” कोलकाता,
IN THE INCOME TAX APPELLATE TRIBUNAL “B” BENCH: KOLKATA
(समक्ष) Before श्री जे. सुधाकर रेड्डी, लेखा सदस्य एवं/and श्री ऐ. टी. वर्की, न्यायीक सदस्य)
[Before Shri J. Sudhakar Reddy, AM & Shri A. T. Varkey, JM]

I.T.A. No. 1583/Kol/2019
Assessment Year: 2014-15

Debi Prasad Guha (PAN:ACUPG8389G)	Vs.	Income-tax Officer, Ward-1(4), Burdwan.
Appellant		Respondent

Date of Hearing	15.07.2020
Date of Pronouncement	22.07.2020
For the Appellant	Shri Subho Chakraborty, Advocate
For the Respondent	Shri Dhrubhajyoti Roy, JCIT

ORDER

Per Shri A.T.Varkey, JM

This is an appeal filed by the assessee against the order of Ld. CIT(A)-Burdwan dated 12.06.2019 for AY 2014-15.

2. At the outset itself, the Ld. Counsel for the assessee submitted that the Ld. CIT(A) passed the impugned order ex parte without providing reasonable opportunity of being heard to the assessee which according to him, was in gross violation of the principles of Natural Justice. So, he urged before the bench to set aside the order of Ld. CIT(A) and restore the matter back to his file for fresh adjudication after providing opportunity of hearing to the assessee. It is noted from perusal of para 3.1 of the impugned order that the Ld. CIT(A) has passed the order ex parte by observing that notices u/s. 250 of the Income Tax Act, 1961 were issued on 14.01.2019, 07.02.2019 and 28.05.2019 fixing the dates of hearing on 24.01.2019, 20.02.2019 and 11.06.2019 respectively. But according to Ld. AR of the assessee, the assessee received only first notice of hearing before hearing date and other two notices reached to the assessee after



the hearing dates. Since the Ld. AR of the assessee did not appear on the date of hearing before the Ld. CIT(A), the Ld. CIT(A) decided the appeal ex-parte. This action of Ld. CIT(A) to dismiss the appeal without hearing the assessee has been assailed before us. According to us, 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.

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

Order is pronounced in the open court on 22nd July, 2020.

Sd/-
(J. Sudhakar Reddy)
Accountant Member

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

Dated 22nd July, 2020

Jd. (Sr. P.S.)

Copy of the order forwarded to :

1. Appellant – Shri Debi Prasad Guha, Baranilpur, Sripally, Dist. East Burdwan, West Bengal-713103.
2. Respondent- ITO, Ward-194, Burdwan.
3. The CIT(A)-Burdwan (sent through e-mail)
4. CIT , Kolkata
5. 5. DR, Kolkata Benches, Kolkata (sent through e-mail)
/True Copy

By order

Asstt.Registrar.