

आयकर अपीलिय अधीकरण, न्यायपीठ –“C” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C” BENCH: KOLKATA**  
[Before Shri J. Sudhakar Reddy, AM and Shri A. T. Varkey, JM]

**ITA No. 223/Kol/2019**  
Assessment Year: 2014-15

M/s. Nevaeh Technology (P) Ltd. PAN: AACCN4713A	Vs.	D.C.I.T,C.C-2(4), Kolkata
Appellant		Respondent

Date of Hearing	20.07.2020
Date of Pronouncement	11.08.2020
For the Appellant	ShriA.K.Tibrewal, FCA, ld.AR
For the Respondent	ShriSupriyo Pal,JCIT, ld. Sr.DR

**ORDER**

**Shri A. T. Varkey, JM**

This is an appeal preferred by the assessee against the order of Ld. CIT(A)-12, Kolkata dated 31-12-2018 for the assessment year 2014-15.

2. A perusal of the ground nos. 1 and 2 as raised by the assessee, it is discerned that the assessee is challenging the action of the ld. CIT(A), who dismissed the appeal of assessee without allowing proper reasonable opportunity of hearing to the assessee and also for not disposing off ground-wise the appeal.

3. We note that the ld. CIT(A) has passed an *ex parte* order and has not decided the case on merits. The ld. CIT(A) notes that on 29-08-2018, 27-09-2018, 10-10-2018 and 20-12-2018, when the hearing was fixed none appeared nor filed any written submissions on behalf of assessee. Therefore, he was constrained to dismiss the appeal. However, we note that the assessee had filed before the ld. CIT(A) sixteen (16) grounds of appeal as well as filed the statement of facts running to 14 pages, wherein detailed submissions as well as case law(s), which the assessee has relied upon have been submitted. However, the ld. CIT(A) has dismissed the appeal without passing a speaking order, which action of the ld. CIT(A) cannot be countenanced.

4. It should be kept in mind that if an assessee is aggrieved by the order of the AO, then it (assessee) has a statutory right to file an appeal before the Id. CIT(A). This valuable/statutory right of the assessee cannot be lightly brushed aside by passing non-speaking order. We expect the assessee to be diligent while pursuing the appeal. In the light of above discussion, the impugned order of the Id. CIT(A) is set aside and the appeal is restored back to him with direction to pass a speaking order by going through the statements of facts as well as written submissions/documents, if any, filed by the assessee. The assessee is directed to be diligent and to appear or/and file necessary submissions/papers before him, if advised to do so.

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

Order is pronounced in the open court on 11 Aug. 2020.

Sd/-  
( J. Sudhakar Reddy)  
Accountant Member

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

Dated : 11 Aug. 2020

\*\*PP(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant –M/s. Nevaeh Technology P.Ltd Dh 6/31 02-362, Action Area 1D, Newtown Rajarhat, Kolkata-700 156.
  2. Respondent –DCIT, Cir-2(4), AaykarBhavanPoorva, 110 Shantipally, Kolkata-107.
  3. CIT(A)-4, Kolkata (sent through e-mail)
  4. CIT- , Kolkata.
  5. DR, ITAT, Kolkata. (sent through e-mail)
- By order,

/True Copy,

Assistant Registrar