

IN THE INCOME TAX APPELLATE TRIBUNAL  
KOLKATA 'B' BENCH, KOLKATA

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri S.S. Godara, Hon'ble Judicial Member)  
[VIRTUAL COURT HEARING]

ITA No. 1982/Kol/2019  
Assessment Years: 2013-14

**Narbada Devi Soni Trust.....Appellant**  
**12/2, Sobaram Bysac Street**  
**Burrabazar**  
**Kolkata - 700 007**  
**[PAN : AAATN 4546 JJ]**

**Vs.**

**Income Tax Officer, Exemption, Ward -1 (1), Kolkata..... Respondent**

**Appearances by:**

*Shri Anil Kochar, Advocate, appeared on behalf of the assessee.*  
*Shri Smt. Ranu Biswas, Addl. CIT D/R, appearing on behalf of the Revenue.*

Date of concluding the hearing : August 18<sup>th</sup>, 2020  
Date of pronouncing the order : September 2<sup>nd</sup>, 2020

**ORDER**

**Per J. Sudhakar Reddy, AM :-**

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) - 25, Kolkata, (hereinafter the "Id.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 08/05/2019, for the Assessment Year 2013-14.

2. After hearing rival contentions, we find that the Id. CIT(A) has adjudicated the issue without giving proper opportunity to the assessee. At page 11 of his order, he has listed out the dates of hearing and as he was of the opinion that the adjournment was sought without reasons, he dismissed the appeal of the assessee. Under these circumstances, we set aside the order of the Id. CIT(A) and restore the matter to the file of the Id. CIT(A) for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard.

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

***Kolkata, the 2<sup>nd</sup> day of September, 2020.***

*Sd/-*  
**[S.S. Godara]**  
Judicial Member  
Dated : 02.09.2020  
*{SC SPS}*

*Sd/-*  
**[J. Sudhakar Reddy]**  
Accountant Member

*Copy of the order forwarded to:*

**1. Narbada Devi Soni Trust  
12/2, Sobaram Bysac Street  
Burrabazar  
Kolkata - 700 007**

**2. Income Tax Officer, Exemption, Ward -1 (1), Kolkata**

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy  
By order

Assistant Registrar  
ITAT, Kolkata Benches