

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

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member)

ITA No. 723/Kol/2019
Assessment Year: 2014-15

Mithun Biswas.....Appellant
C/o Sri Jitendra Kaushik, Advocate
19D, Muktaram Babu Street
Kolkata - 700 007
[PAN : ASKPB 9781 D]

Vs.

Income Tax Officer, Ward -51(1), Kolkata.....Respondent

Appearances by:

Shri Jitendra Kaushik, A/R, appeared on behalf of the assessee.

Shri Supriyo Pal, Addl.CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : September 1st, 2020

Date of pronouncing the order : September 4th, 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) – 15, Kolkata, (hereinafter the “Id.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 15/01/2019, for the Assessment Year 2014-15.

2. After hearing rival contentions and on perusing the order passed by the Id. CIT(A), we find that the assessee has not appeared before the Id. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. We find that the Id. CIT(A) has not disposed off the case on merits. This is not permissible in law. Hence, we deem it fit to restore the issue to the file of the Id. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of violations of the principles of natural justice.

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

Kolkata, the 4th day of September, 2020.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 04.09.2020
{SC SPS}

Copy of the order forwarded to:

1. **Mithun Biswas**
C/o Sri Jitendra Kaushik, Advocate
19D, Muktaram Babu Street
Kolkata – 700 007
2. **Income Tax Officer, Ward -51(1), Kolkata**
3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches