

**IN THE INCOME TAX APPELLATE TRIBUNAL
RANCHI BENCH, E-Court at KOLKATA**

(Before Sri J. Sudhakar Reddy, Accountant Member & Sri S.S. Godara, Judicial Member)

**I.T.A. No. 112/Ran/2019
Assessment Year: 2015-16**

**Raj Kumar Gupta (HUF).....Appellant
[PAN: AAJHR 2944 B]**

Vs.

ITO, Ward-2(3), Ranchi.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. N.S. Kalkho, JCIT, appeared on behalf of the Revenue.

Date of concluding the hearing : September 2nd, 2020
Date of pronouncing the order : September 16th, 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), Ranchi [hereinafter 'CIT(A)' for short] dated 17.12.2018 passed u/s 250 of the Income Tax Act, 1961 ('the Act' for short) for AY 2015-16.

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.

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 16th September, 2020.

Sd/-
[S.S. Godara]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 16.09.2020
Bidhan

Copy of the order forwarded to:

1. ***Raj Kumar Gupta (HUF), C/o D.P. Paul (FCA), 718/A Nabin Mitra Road, Near Samsung Plaza, Burdwan Compound, Lalpur, Ranchi-834 001.***
2. ***ITO, Ward-2(3), Ranchi.***
3. CIT(A)-Ranchi.
4. CIT-
5. CIT(DR), Ranchi Bench, Ranchi.

True copy

By order

Senior Private Secretary
ITAT, Kolkata Benches