

IN THE INCOME TAX APPELLATE TRIBUNAL PATNA 'VIRTUAL COURT' AT KOLKATA

Before Shri S.S. Godara, JM & Dr. A. L. Saini, AM

ITA No.11/Pat/2018
Assessment Year:2012-13

Dhruv Prasad Murarka D-402/403, Kaushalya Estate, Bandar Bagicha Patna 800001, Bihar.	बनाम / V/s.	DCIT, Circle-4, Patna
PAN No.AFXPM4220J		
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

अपीलार्थी की ओर से/By Appellant	Shri A.K. Rasgori, Advocate
प्रत्यर्थी की ओर से/By Respondent	Shri Ajay Kumar, Addl.CIT, Sr. DR

सुनवाई की तारीख/Date of Hearing	14-09-2020
घोषणा की तारीख/Date of Pronouncement	14-09-2020

आदेश /ORDER

Per Bench(Oral):

This assessee's appeal for assessment year 2012-13 arises against the Commissioner of Income-tax (Appeals), Patna's order dated 22.11.2017 passed in case No.CIT(A), Patna-2/10382/2015-16 involving proceedings u/s 143(3) of the Income Tax Act, 1961; (in short 'the Act').

Heard both the parties. Case file perused.

2. Learned counsel representing assessee has pinpointed at the outset that the CIT(A)'s order under challenge; affirming the Assessing Officer's action adding deemed revenue amount of Rs.3,04,839/-, has been passed ex parte without even indicating as to

whether this taxpayer had been actually served relevant hearing notice or not. This clinching aspect has gone unrebutted from the Revenue side. Faced with this factual position, we deem it appropriate to restore the assessee's instant grievance back to the CIT(A) for his appropriate adjudication afresh on merits keeping in view the statutory requirement u/s 250(6) of the Act. Ordered accordingly.

3. This assessee's appeal is allowed for statistical purposes.

Order pronounced at the time of hearing in open court on 14/09/2020.

Sd/-
(A. L. Saini)
Accountant Member

Sd/-
(S. S. Godara)
Judicial Member

Kolkata;
Date: 14/09/2020
RS

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant- Dhruv Prasad Murarka
2. प्रत्यर्थी/Respondent- DCIT, Circle-4, Patna
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण / DR, ITAT,
6. गार्ड फाइल / Guard file.

//True copy//

By order/आदेश से,

Sr. Private Secretary, ITAT, Kolkata.