

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

**[BEFORE SHRI J. SUDHAKAR REDDY, HON'BLE ACCOUNTANT MEMBER &
SHRI S.S. GODARA HON'BLE JUDICIAL MEMBER]**

ITA No. 126/Pat/2019
Assessment Year: 2011-12

Sushil Kumar KediaAppellant

[PAN: AEUPK 5717 Q]

ITO, Ward-2(4), Siwan.....Respondent
Patna.

Appearances by:

Shri Sanjeev Anwar, appearing on behalf of the Assessee.

Shri Ajay Kumar, Addl. CIT appearing on behalf of the Revenue.

Date of concluding the hearing : September 21, 2020

Date of pronouncing the order September 30, 2020

ORDER

PER J. SUDHAKAR REDDY, HON'BLE AM

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – Jamshedpur, (hereinafter the "ld. CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 03/01/2019, for the Assessment Year 2011-12.

2. After hearing rival contentions, we are of the view that there is violation of principle of natural justice. We are of the considered opinion that this appeal should be set aside to the file of the ld. CIT(A) for fresh adjudication after giving an opportunity of being heard to the assessee. The assessee may resubmit the appeal form before the ld. CIT(A) electronically. The delay in such submission of the appeal may be condoned by the ld. CIT(A). The ld. CIT(A) is directed to dispose off the appeal on merits.

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

Order Pronounced in the Open Court on 30/09/2020.

Sd/-

(S.S. Godara)
JUDICIAL MEMBER

Sd/-

(J. Sudhakar Reddy)
ACCOUNTANT MEMBER

Dated: 30/09/2020

SB, Sr. PS

Copy of order forwarded to:

1. Sushil Kumar Kedia, Main Road, Gopalganj-841405.
2. ITO, Ward-2(4), Siwan
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. Private Secretary
ITAT, Kolkata Bench