

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA
(Virtual Court)**

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

**I.T.A. No. 71-Kol-2020
Assessment Year: 2011-12**

Adinath Biolabs Limited.....Appellant
[PAN: AAECA 5539 M]

Vs.

ITO, Ward-4(3), Kolkata.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Smt. Ranu Biswas, Addl. CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : October 19th, 2020

Date of pronouncing the order : October 21st, 2020

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals)-2, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 18.11.2019 for the Assessment Year 2011-12.

2. None appeared on behalf of the assessee. There is no application for adjournment either. We find that the ld. 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 ld. DR submitted that the issue may be restored to the file of the ld. 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 ld. 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 21st October, 2020.

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

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 21.10.2020
Bidhan

Copy of the order forwarded to:

1. ***Adinath Biolabs Limited, 4, N.S. Road, 1st Floor, Room No. 108, Kolkata-700 001.***
2. ***ITO, Ward-4(3), Kolkata.***
3. CIT(A)-2, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches