

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

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

**I.T.A. No. 1619/Kol/2019  
Assessment Year: 2014-15**

***S.A. Trafin Pvt. Ltd.....Appellant***  
***[PAN: AAECs 7630 R]***

***Vs.***

***ACIT, Circle-8(2), Kolkata.....Respondent***

**Appearances by:**

*None appeared on behalf of the Assessee.*

*Sh. Dhrubajyoti Ray, JCIT, appeared on behalf of the Revenue.*

Date of concluding the hearing : October 1<sup>st</sup>, 2020

Date of pronouncing the order : October 21<sup>st</sup>, 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)-15, Kolkata, [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 08.05.2019 for the Assessment Year 2014-15.

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 21<sup>st</sup> October, 2020.***

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

Dated: 21.10.2020  
*Bidhan*

Sd/-  
[J. Sudhakar Reddy]  
Accountant Member

*Copy of the order forwarded to:*

1. ***S.A. Trafin Pvt. Ltd., Ground Floor, SS-1 Type, Plot 134, Sector 2, Vashi Navi Mumbai Thane, Maharashtra-400 703.***
2. ***ACIT, Circle-8(2), Kolkata.***
3. CIT(A)-15, Kolkata. (sent through mail)
4. CIT-
5. CIT(DR), Kolkata Benches, Kolkata. (sent through mail)

True copy

By order

Assistant Registrar  
ITAT, Kolkata Benches