

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'B' BENCH, KOLKATA

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Aby T. Varkey, Hon'ble Judicial Member)

ITA No. 1909/Kol/2019
Assessment Year: 2015-16

A & A Medicare Pvt. Ltd.....Appellant
5, Harish Mukherjee Road
Bhoanipur
Kolkata - 700 025
[PAN : AAICA 1094 R]

Vs.

Income Tax Officer, Ward -10(2), Kolkata.....Respondent

Appearances by:

None, appeared on behalf of the assessee.

Smt. Ranu Biswas, Addl.CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : October 21st, 2020

Date of pronouncing the order : November 25th, 2020

ORDER

Per J. Sudhakar Reddy, AM :-

This appeal filed by the assessee is directed against the order of the Learned Commissioner of Income Tax (Appeals) – 24, Kolkata, (hereinafter the “ld.CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 21/02/2019, for the Assessment Year 2015-16.

2. None appeared on behalf of the assessee. There is no petition for adjournment either. Under these circumstances, we dispose off the case *ex-parte*, on merits, *qua* the assessee after hearing the ld. Departmental Representative.

3. After perusing the order passed by the ld. CIT(A), we find that the assessee has not appeared before the ld. CIT(A) and hence an *ex-parte* order was passed dismissing the appeal of the assessee. We find that the ld. CIT(A) has not disposed off the case on merits. This is not permissible in law. Hence, we deem it fit to restore the issue to the file of the ld. CIT(A), for fresh adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard, on the grounds of violations of the principles of natural justice.

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

Kolkata, the 25th day of November, 2020.

Sd/-
[Aby T. Varkey]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 25.11.2020
{SC SPS}

Copy of the order forwarded to:

1. A & A Medicare Pvt. Ltd
5, Harish Mukherjee Road
Bhoanipur
Kolkata - 700 025

2. Income Tax Officer, Ward -10(2), Kolkata

3. CIT(A)-

4. CIT- ,

5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches