

IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA 'Ranchi E-Court' BENCH @ KOLKATA

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

ITA No. 113/Ran/2019
Assessment Year: 2016-17

M/s. Malayalee Association, Ranchi.....Appellant
C/o. D.P. Paul (FCA)
718/A Nabin Mitra Road
Near Samsung Plaza
Burdwan Compound
Lalpur
Ranchi - 834 001
[PAN: AABTM 6305 P]

Vs.

Deputy Commissioner of Income Tax, Exemption Circle, Ranchi.....Respondent

Appearances by:

Shri Partha Sarthi Paul, CA, appeared on behalf of the assessee.
Shri Inderjit Singh, CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : November 23rd, 2020
Date of pronouncing the order : January 5th, 2021

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) – Ranchi, (hereinafter the “Id. CIT(A)”), passed u/s. 250 of the Income Tax Act, 1961 (the ‘Act’), dt. 24/01/2019, for the Assessment Year 2016-17.

2. After hearing rival contentions we find that the Assessing Officer has passed an *ex-parte* order u/s 144 of the Act. The Id. CIT(A) also has dismissed the appeal on technical grounds. The assessee has demonstrated before us that he was prevented by sufficient cause from appearing before the Assessing Officer as well as the Id. CIT(A). Under these circumstances, we set aside the appeal to the file of the Assessing Officer on the grounds of violations of principles of natural justice. The Assessing Officer is directed to give adequate opportunity to the assessee and dispose off the case *de novo* in accordance with law. The assessee is directed to appear before the Id. CIT(A) and co-operated in the proceedings till disposal of the appeal.

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

Kolkata, the 5th day of January, 2021.

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

Dated : 05.01.2021
{SC SPS}

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Copy of the order forwarded to:

1. M/s. Malayalee Association, Ranchi
C/o. D.P. Paul (FCA)
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Burdwan Compound
Lalpur
Ranchi - 834 001

2. Deputy Commissioner of Income Tax, Exemption Circle, Ranchi

3. CIT(A)-
4. CIT- ,
5. CIT(DR), Kolkata Benches, Kolkata.

True copy
By order

Sr. Pvt. Secretary
ITAT, Kolkata Benches