

**IN THE INCOME TAX APPELLATE TRIBUNAL “C(SMC)” BENCH, KOLKATA**

(श्री ए.टी. वर्की, न्यायिक सदस्य)

[Before Shri A. T. Varkey, JM]

**I.T.A. No. 397-399/2020**

Assessment Year:2011-12 to 2013-14

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**I.T.A. No. 400-401/2020**

Assessment Year:2015-16 to 2016-17

Kailash Roller Flour Mills (P) Ltd. (PAN: AAECK3109K)	Vs.	Income-tax Officer, Wd-3(1), Gangtok.
Appellant		Respondent

Date of Virtual Hearing	04.02.2021
Date of Pronouncement	04.02.2021
For the Appellant	N o n e
For the Respondent	Shri Jayanta Khanra, JCIT, Sr. DR

**ORDER**

All these appeals preferred by the assessee are against the separate orders of the Ld.CIT(A), Siliguri dated 19.09.2019 for AYs 2011-12 to 2013-14 and dated 19.06.2019 for AYs. 2015-16 to 2016-17.

2. None appeared on behalf of the assessee. However, on a perusal of the appeal and the impugned order it is discerned that the Ld. CIT(A) has passed ex parte orders. It should be kept in mind that the Ld. CIT(A) while exercising his power as First Appellate Authority should give proper opportunity to the assessee and thereafter should have decided the appeal as prescribed u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”). Since there is a per-se failure in doing so, in the interest of justice and fair play, I set aside the impugned orders of the Ld. CIT(A) and restore the appeals back to the file of the Ld. CIT(A) to be decided on merits. The assessee is directed to be diligent and to appear/file written submission/documents to substantiate its case before the Ld. CIT(A); and the Ld. CIT(A) to pass reasoned orders as prescribed u/s. 250(6) of the Act and in accordance to law. Therefore, all the appeals of the assessee are allowed for statistical purposes.

3. In the result, all the appeals of assessee are allowed for statistical purpose.

Order is pronounced in the open court.

Sd/-  
(Aby. T. Varkey)  
Judicial Member

Dated : 4<sup>th</sup> February, 2021

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – M/s. Kailash Roller Flour Mills (P) Ltd., Tadong Bazar, Tadong, Gangtok, Sikkim, India-737102.
- 2 Respondent – ITO, Ward-3(1), Gangtok, Sikkim.
3. CIT(A), Siliguri (sent through e-mal)
4. CIT , Siliguri
5. DR, ITAT, Kolkata. (sent through e-mal)

/True Copy,

By order,

Assistant Registrar