

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

(Before Sri J. Sudhakar Reddy, Hon'ble Accountant Member & Sri Sanjay Garg, Hon'ble Judicial Member)
[VIRTUAL COURT HEARING]

ITA No. 2562/Kol/2019
Assessment Years: 2011-12

M/s. Naman Ispat Pvt. Ltd......*Appellant*
235/2A, AJC Bose Road
3rd Floor
Kolkata - 700 028
[PAN : AACCN 0854 G]

Vs.

Deputy Commissioner of Income Tax, CC - 2 (1), Kolkata..... *Respondent*

Appearances by:

None, appeared on behalf of the assessee.

Shri Ram Bilash Meena, CIT D/R, appearing on behalf of the Revenue.

Date of concluding the hearing : December 29th, 2020

Date of pronouncing the order : February 3rd, 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) – 20, Kolkata, (hereinafter the "ld.CIT(A)"), passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dt. 11/10/2019, for the Assessment Year 2011-12.

2. None appeared on behalf of the assessee. There is no application 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. Heard the ld. D/R. The ld. CIT(A) in this case has passed an *ex-parte* order. He has not disposed off the case on merits. This is not permissible in law. There is violation of principles of natural justice. Under these circumstances, we are of the considered opinion that interests of justice would be met if the appeal is restored to the file of the ld. CIT(A) for fresh adjudication in accordance with law, after giving the assessee adequate opportunity of being heard.

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

Kolkata, the 3rd day of February, 2021.

Sd/-
[Sanjay Garg]
Judicial Member

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated : 03.02.2021

{SC SPS}

Copy of the order forwarded to:

1. M/s. Naman Ispat Pvt. Ltd.
235/2A, AJC Bose Road
3rd Floor
Kolkata - 700 028

2. Deputy Commissioner of Income Tax, CC - 2 (1), Kolkata

3. CIT(A)-

4. CIT- ,

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

True copy
By order

Assistant Registrar
ITAT, Kolkata Benches