

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. 423/Kol/2020
Assessment Year:2015-16

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|---|-----|---------------------------------------|
| Naval Kishore Sethi (PAN:ASKPS0422N) | Vs. | Income-tax Officer, Wd-25(1), Kolkata |
| Appellant | | Respondent |

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|-------------------------|-----------------------------------|
| Date of Virtual Hearing | 04.02.2021 |
| Date of Pronouncement | 10.02.2021 |
| For the Appellant | Shri Manish Tiwari, AR |
| For the Respondent | Shri Jayanta Khanra, JCIT, Sr. DR |

ORDER

This is an appeal preferred by the assessee against the order of the Ld.CIT(A)-7, Kolkata dated 16.09.2019 for AY 2015-16.

2. At the outset, the Ld. Counsel for the assessee Shri Manish Tiwari pointed out that the impugned order of Ld. CIT(A) is an ex parte order. According to the Ld. AR, the assessee did not receive the notice of hearing, so he could not instruct the Ld. AR to appear before the Ld. CIT(A) which resulted in the Ld. CIT(A) dismissing the appeal. According to Ld. AR, the Ld. CIT(A) ought not to have dismissed the appeal without hearing the assessee and should have adhered to the law prescribed u/s. 250(6) of the Income-tax Act, 1961 (hereinafter referred to as the “Act”). So, he prayed that the matter may be restored to the file of Ld. CIT(A). The Ld. DR did not oppose this plea of the assessee.

3. Having heard both the parties it is noted that the impugned order of the Ld. CIT(A) is an ex parte order and the assessee’s case is that since he did not receive the notice of hearing, he could not instruct the Ld. AR to appear before the Ld. CIT(A). Therefore, in the light of the aforesaid fact, I am inclined to set aside the order of Ld. CIT(A) and restore the appeal back to his file and direct him to pass a reasoned order as prescribed u/s. 250(6) of the Act after hearing the assessee and after going through the written submission and

documents submitted by the assessee. Therefore, this appeal of assessee is allowed for statistical purposes.

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

Order is pronounced in the open court on 10th February, 2021.

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

Dated : 10th February, 2021

JD(Sr.P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Naval Kishore Sethi, 48, Janki Centre, 48, B. R. B. Basu Road, Kolkata-700 001.
- 2 Respondent – ITO, Wd-25(1), Kolkata.
3. CIT(A)-7, Kolkata (sent through e-mal)
4. CIT , Kolkata
5. DR, ITAT, Kolkata. (sent through e-mal)

/True Copy,

By order,

Assistant Registrar