

*IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH "B-SMC" KOLKATA*

Before **Shri Sanjay Garg, Judicial Member**

आयकर अपील सं.य/ ITA No.611/Kol/2020 Assessment Year:2001-02
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Dr. Kushanava Pabi C/o Sri Partha Sarathi Gupta, Advocate 100 Bank Lane, Hatar Para P.O Krishnagar, Dist- Nadia-Pin 741101 [PAN No. AFBPP9135P]	<u>बनाम /</u> <u>V/s.</u>	ACIT, Circle-2, Burdwan O/o the CIT-A, Court Compound, Burdwan Aaykar Bhawan, Burdwan-713101
अपीलार्थी /Appellant	..	प्रत्यर्थी /Respondent

Hearing through video Conferencing

अपीलार्थी की ओर से/By Appellant	None appeared
प्रत्यर्थी की ओर से/By Respondent	Mr. Jayanta Khanra, JCIT, Sr.DR
सुनवाई की तारीख/Date of Hearing	09-02-2021
घोषणा की तारीख/Date of Pronouncement	09-02-2021

आदेश /O R D E R

The present appeal has been preferred by the assessee against the order dated 30-12-2019 of the Commissioner of Income-tax (Appeals), Burdwan [hereinafter referred to as 'CIT(A)'].

2. No one has put in appearance on behalf of the assessee despite notice. Therefore, the impugned appeal is decided after going through the records and after hearing the Ld.DR

3. At the outset, it is noticed that the appeal filed by the assessee is time barred by of 270 days. A separate application for condonation of said delay has been filed, wherein reasons for delay in filing this appeal have been mentioned that due to Covid-

19 pandemic situation and complete lock down the assessee was unable to prepare/file this appeal before the Tribunal in time. Considering the above reasons mentioned therein (in the affidavit), the impugned delay is condoned.

4. After hearing the Ld. DR and going through the record, I find that the impugned order of the Ld. CIT(A) is an *ex parte* order. The Ld. CIT(A) dismissed the appeal of assessee for want of prosecution. None of the issues involved in this appeal have not been decided on merits by the Ld. CIT(A). In my view, for the sake of principle of natural justice, the assessee is required to be given adequate opportunity to present his case before the Ld. CIT(A). In view of this, the impugned order of the Ld. CIT(A) is set aside and the matter is restored to the file of the Ld. CIT(A) for adjudication afresh. Needless to say that Ld. CIT(A) will provide proper and adequate opportunity to the assessee to present his case and thereafter, will decide the issue(s) afresh in accordance with law.

The appeal of the assessee is treated as allowed for statistical purpose.

Order pronounced in open court at the close of the hearing on
9th February, 2021.

Sd/-
(Sanjay. Garg)
Judicial Member

Kolkata,
**PP/Sr.PS

दिनांक:- 09/02/2021 कोलकाता

आदेश की प्रतिलिपि अग्रेषित / Copy of Order Forwarded to:-

1. अपीलार्थी/Appellant-Dr. Kushanava Pabi C/o Sri Partha Sarathi Gupta, Advocate, 100 Bank Lane, Hatar Para, P.O Krishnagar, Dist-Nadia-7411101.
2. प्रत्यर्थी/Respondent-ACIT, Cir-2, Burdwan O/o the CIT(A), Court-Compound, Burdwan Aaykar Bhawan, Burdwan-713101.
3. संबंधित आयकर आयुक्त / Concerned CIT
4. आयकर आयुक्त- अपील / CIT (A)
5. विभागीय प्रतिनिधि, आयकर अपीलीय अधिकरण कोलकाता / DR, ITAT, Kolkata
6. गार्ड फाइल / Guard file.

/True Copy/ By order/आदेश से,

उप/सहायक पंजीकार
आयकर अपीलीय अधिकरण,कोलकाता ।