

आयकर अपीलिय अधीकरण, न्यायपीठ –“C(SMC)” कोलकाता,  
**IN THE INCOME TAX APPELLATE TRIBUNAL “C(SMC)” BENCH: KOLKATA**  
(समक्ष) श्री ऐ. टी. वर्की, न्यायीक सदस्य  
[Before Shri A. T. Varkey, JM]

**I.T.A. No. 480/Kol/2020**  
**Assessment Year: 2013-14**

Shri Rakesh Kumar Srivastava (PAN: AJBPS 9073 R)	Vs.	ACIT, Circle-2, Siliguri
Appellant		Respondent

Date of Hearing (Virtual)	15.02.2021
Date of Pronouncement	19.02.2021
For the Appellant	Shri Subash Agarwal, Advocate
For the Respondent	Shri Jayanta Khanra, JCIT, Sr. DR

**ORDER**

This is an appeal preferred by the Assessee against the order of Ld.CIT(A)-Siliguri, dated 19.09.2019 for A.Y. 2013-14.

2. At the outset, the Ld. Counsel for the assessee Shri Subash Agarwal drew my attention to the impugned order of the Ld. CIT(A) and pointed out that even though the Ld. CIT(A) has mentioned the name of advocate i.e. Shri Sujit Basu appearing for the assessee/appellant, according to him a perusal of the three (3) page cryptic order will reveal that the Ld. CIT(A) has passed an ex-parte order. It is noted that though the Ld. CIT(A) has reflected the name of Ld. A.R, however the Ld. CIT(A) has not discussed the contention of the Ld. A.R representing the assessee on the issues raised before him. It is noted that only on the basis of statement of facts the decision has been made without giving proper opportunity to the assessee/A.R which is against the principles of natural justice. Therefore, the impugned order of Ld. CIT(A) is vacated and the appeal is restored to the file of Ld. CIT(A) to be decided

afresh including the legal issue as agitated by the assessee. The assessee is directed to be more diligent and to file written submissions/documents well in advance before the Ld. CIT(A) and to participate in the appellate proceedings in accordance to law and the Ld. CIT(A) is directed to decide the issue as per Section 250(6) of the Income Tax Act, 1961 (hereinafter referred to as the Act) and in accordance to law.

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

Order is pronounced in the open court on 19.02.2021.

Sd/-

(A. T. Varkey)  
Judicial Member

Dated: 19.02.2021

*SB, Sr. PS*

Copy of the order forwarded to:

1. Appellant- Rakesh Kumar Srivastava, C/o Subash Agarwal & Associates, Advocates Siddha Gibson, 1, Gibson Lane, Suite 213, 2<sup>nd</sup> Floor, Kolkata-700069.
2. Respondent- ACIT, Circle-2, Siliguri
3. The CIT(A)- Siliguri (sent through e-mail)
4. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar  
ITAT, Kolkata Benches, Kolkata