

**IN THE INCOME TAX APPELLATE TRIBUNAL
GAUHATI BENCH AT KOLKATA
(E-Court)**

(Before Sri J. Sudhakar Reddy, Accountant Member)

**I.T.A. No. 116/Gau/2020
Assessment Year: 2013-14**

Manik Chand Karwa.....Appellant
[PAN: AGUPK 6530 F]

Vs.

ITO, Ward-Morigaon, Morigaon.....Respondent

Appearances by:

None appeared on behalf of the Assessee.

Sh. Subhrajyoti Bhattacharya, Addl. CIT, appeared on behalf of the Revenue.

Date of concluding the hearing : March 15th, 2021
Date of pronouncing the order : March 24th, 2021

ORDER

Per J. Sudhakar Reddy, AM:

This is an appeal filed by the assessee directed against the order of the Learned Commissioner of Income Tax (Appeals), Guwahati-1, Guwahati [hereinafter the "CIT(A)"], passed u/s. 250 of the Income Tax Act, 1961 (the 'Act'), dated 28.04.2020 for the Assessment Year 2013-14.

2. After hearing the ld. D/R and perusing the papers on record I am of the opinion that there is violation of principles of natural justice at the stage of hearing before the ld. CIT(A). Thus I restore the matter to the file of the ld. CIT(A) for fresh adjudication in accordance with law after giving the assessee adequate opportunity of being heard.

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

Kolkata, the 24th March, 2021.

Sd/-
[J. Sudhakar Reddy]
Accountant Member

Dated: 24.03.2021

Bidhan (P.S.)

Copy of the order forwarded to:

1. **Manik Chand Karwa, C/o. Beekay Agency, PO-Jagi Road, Dist-Morigaon, Assam-782 410.**
2. **ITO, Ward-Morigaon, Morigaon.**
3. CIT(A), Guwahati-1, Guwahati.
4. CIT-
5. CIT(DR), Gauhati Benches, Gauhati.

True copy

By order

Private Secretary
ITAT, Kolkata Benches