

IN THE INCOME TAX APPELLATE TRIBUNAL KOLKATA BENCH 'B', KOLKATA
[Before Shri P. M. Jagtap, Hon'ble Vice President &
Ms. Madhumita Roy, Hon'ble Judicial Member]

[Through Virtual Court]

ITA No. 2509/Kol/2018
Assessment Year: 2014-15

Moti Lal Manot.....*Appellant*
C/o. S.N. Ghosh & Associates, Advocates,
"SEBEN BROTHERS LODGE", Buroshibtala,
Chinsurah, Hooghly - 712 105.
[PAN: AEJPM 4938 G]

VS

ITO, Ward - 35(4), Kolkata.....*Respondent*
Aayakar Bhawan Poorva, Kolkata.

Appearances by:

None appearing on behalf of the Assessee.

Smt. Ranu Biswas, Addl. CIT appearing on behalf of the Revenue.

Date of concluding the hearing : August 25, 2021

Date of pronouncing the order : August 27, 2021

ORDER

PER MADHUMITA ROY, JM

The instant appeal filed by the assessee is directed against the ex-parte order dated 14.09.2018 passed by the Ld. CIT(A)- 10, Kolkata arising out of the order dated 30.12.2016 passed by the Ld. Assessing Officer u/s 143(3) of the Income Tax Act, 1961 (hereinafter referred to as 'the Act') for A.Y. 2014-15.

2. None appeared on behalf of the assessee at the time of call. However, upon perusal of the records, particularly the order passed by the Ld. CIT(A), it appears that none appeared before the Ld. CIT(A) when the matter was taken up for hearing by the First Appellate Authority and hence the matter was finalised ex-parte against the assessee confirming certain additions. Since the issue involved in the appeal preferred by the assessee before the Ld. CIT(A) has not been

disposed of on merit, we find it fit and proper to remit the issue to the file of the Ld. CIT(A) to dispose of the same upon granting an opportunity of being heard to the assessee and upon considering the evidence which the assessee may choose to file at the time of hearing at the said appeal. This order is passed in adhere to the principle of natural justice which in our considered opinion has not been properly exercised by the First Appellate Authority. Thus the assessee's appeal is allowed for statistical purposes.

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

Order Pronounced in the Open Court on 27th August, 2021.

Sd/-
(P.M. Jagtap)
VICE PRESIDENT

Sd/-
(Madhumita Roy)
JUDICIAL MEMBER

Dated: 27/08/2021
Biswajit, Sr. PS

Copy of order forwarded to:

1. Moti Lal Manot.
2. ITO, Ward – 35(4), Kolkata
3. The CIT(A)
4. The CIT
5. DR

True Copy,

By order,

Sr. Private Secretary/DDO
ITAT Kolkata Benches, Kolkata