

IN THE INCOME TAX APPELLATE TRIBUNAL “A” BENCH: KOLKATA
[Before Shri Rajpal Yadav, Vice-President & Shri Rajesh Kumar, Accountant Member]

I.T.A. No. 122/Kol/2022
Assessment Year : 2017-18

Priyanka Santra (PAN: ECEPS 2296 Q)	Vs.	ITO, Ward-47(6), Kolkata
Appellant		Respondent

Date of Hearing	06.06.2022
Date of Pronouncement	27 .06.2022
For the Appellant	Shri Manish Tiwari, FCA
For the Respondent	Shri Abhijit Dutta, Addl. CITDR

ORDER

Per Shri Rajesh Kumar, AM:

This is an appeal preferred by the assessee against the order of the Commissioner of Income Tax-NFAC, Delhi [hereinafter referred to as ‘CIT(A)’] dated 29.12.2021 for the assessment year 2017-18.

2. At the outset, the Id. Counsel for the assessee submitted that the First Appellate Authority has passed an ex-parte order without considering the merits of the case. The Id. Counsel therefore submitted before the bench that the assessee may kindly be given one more opportunity to present her case before the Id CIT(A) and thus prayed that the appeal of the assessee may kindly be restored to the file of the Ld. CIT(A). The Ld. D.R. on the other hand left the issue at the wisdom of the Bench.

3. After hearing the both parties and perusing the facts on record, we note that the order passed by the Ld. CIT(A) is an ex-parte order without considering the merit of the case. Under these facts , we are of the view that the ends of justice could be met if the assessee gets one more opportunity to present her case before the first appellate authority. Accordingly we restore the issue back to the file of the Ld. CIT(A) with the direction to decide the appeal by considering the merits of the case after affording reasonable opportunity of hearing to the assessee.

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

Order is pronounced in the open court on 27th June, 2022

Sd/-

(Rajpal Yadav)

Vice-President

Sd/-

(Rajesh Kumar)

Accountant Member

Dated: 27th June, 2022

SB, Sr. PS

Copy of the order forwarded to:

1. Appellant- Priyanka Santra, Bagnan, Village-Mankur, PO-Mankur, Bagnan, Howrah-711303
2. Respondent – ITO, Ward-47(6), Kolkata
3. CIT(A)-NFAC, Delhi
4. PCIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata