

| आयकर अपीलीय अधिकरण न्यायपीठ, कोलकाता |
IN THE INCOME TAX APPELLATE TRIBUNAL
"C" BENCH, KOLKATA

BEFORE SHRI SANJAY GARG, HON'BLE JUDICIAL MEMBER
&
DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER

I.T.A. No. 410/Kol/2022
Assessment Year: 2017-18

Bikash Gupta 433/1, Sarat Chatterjee Road Howrah - 711103 [PAN: AGOPG3037D]	Vs	Income Tax Officer, Ward-47(1), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Miraj D. Shah, A/R
Revenue by :	Shri Sunil Kr. Agarwala, CIT D/R

सुनवाई की तारीख/Date of Hearing : 10/08/2023
घोषणा की तारीख /Date of Pronouncement: 06/09/2023

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The captioned appeal has been preferred by the assessee against the order of National Faceless Appeal Centre, Delhi (hereinafter referred to as "the Id. CIT(A)"), passed u/s 250 of the Income Tax Act, 1961 (hereinafter 'the Act') dated 19/05/2022, for Assessment Year 2017-18.

2. Without prejudice to the Grounds raised before this Tribunal, the Id. Counsel for the assessee submitted that the Id. CIT(A) was not justified in passing an *ex-parte* order without providing any reasonable opportunity of hearing to the assessee. We have perused the impugned order and observed that during the course of appellate proceedings before the Id. CIT(A), various notices of hearing were issued of which few were during Covid-19 restrictions, but there was no response from the assessee and thus the Id. CIT(A) decided the

appeal by confirming the action of the Id. Assessing Officer on account of non-appearance of the. The Id. Counsel for the assessee prayed for the order of the Id. CIT(A) be set aside for fresh adjudication on merits.

3. The Id. D/R, though not leaving his grounds, raised no objection to the plea of the assessee.

4. In view of the above and on the grounds of violations of the principles of natural justice, we deem it fit to restore the issue to the file of the Id. CIT(A), for *de-novo* adjudication, in accordance with law, after giving the assessee adequate opportunity of being heard,. The Id. CIT(A) is directed to pass a speaking order after dealing with the merits of the case.

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

Order pronounced in the Court on 6th September, 2023 at Kolkata.

Sd/-

**(SANJAY GARG)
JUDICIAL MEMBER**

Sd/-

**(DR. MANISH BORAD)
ACCOUNTANT MEMBER**

Kolkata, Dated 06/09/2023
*SC SrPs

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आदेश की प्रतिलिपि अग्रेषित/Copy of the Order forwarded to :

1. अपीलार्थी / The Appellant
2. प्रत्यर्थी / The Respondent
3. संबंधित आयकर आयुक्त / Concerned Pr. CIT
4. आयकर आयुक्त (अपील) / The CIT(A)-
5. विभागीय प्रतिनिधि , आयकर अपीलीय अधिकरण, कोलकाता/DR,ITAT, Kolkata,
6. गार्ड फाई/ Guard file.

आदेशानुसार/ BY ORDER,
TRUE COPY

Assistant Registrar
आयकर अपीलीय अधिकरण
ITAT, Kolkata