

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

BEFORE DR. MANISH BORAD, HON'BLE ACCOUNTANT MEMBER
&
SHRI SONJOY SARMA, HON'BLE JUDICIAL MEMBER

I.T.A. No. 221 & 222/Kol/2024

Dr. Subhas Chandra Saha Charitable Trust C/o P.K. Saja Hospital Bairagi Dighi Bye Lane Coochbehar - 736101 [PAN : AAETD0949H]	Vs	CIT (Exemption), Kolkata
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Giridhir Dhelia, A/R
Revenue by :	Shri Rakesh Kumar Das, CIT, D/R

सुनवाई की तारीख/Date of Hearing : 17/04/2024
घोषणा की तारीख /Date of Pronouncement: 29/04/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

Both these appeals are directed at the instance of the assessee against the separate orders of the learned Commissioner of Income Tax (Exemptions), (hereinafter the "ld. CIT(E)") even dt. 02/01/2024.

2. Though the assessee has raised several grounds of appeal in both these appeals but the ld. Counsel for the assessee, before us submitted that the orders of the ld. First Appellate Authority passed in both these appeals are *ex-parte* and assessee was not afforded reasonable opportunity of hearing. That the ld. CIT(E) has not disposed off the appeals on merits and if it had been so, the assessee stood a fair chance in succeeding. Therefore, he prayed that both the appeals be restored to the file of the ld. CIT(E) for fresh adjudication on merits, after providing the assessee opportunity of being heard.

The Id. D/R, though not leaving his grounds, did not oppose this request of the Id. Counsel for the assessee.

3. We have heard rival contentions and perused the material placed before us. We find that the Id. CIT(E) in respect of the instant appeals of the assessee has passed *ex-parte* orders without dealing with the merits of the case, thereby violating the principles of natural justice. We, therefore, deem it fit to restore the instant appeals of the assessee to the file of the Id. CIT(E) for fresh adjudication on merit. The Id. CIT(E) shall afford the assessee with sufficient opportunity of being heard and thereafter pass a speaking order on merit of the case. Needless to mention that the assessee shall produce all necessary documents/evidence in support of its claims and shall co-operate till the disposal of its appeals.

4. In the result, appeals of the assessee are allowed for statistical purposes.

Order pronounced in the Court on 29th April, 2024 at Kolkata.

Sd/-

(SONJOY SARMA)
JUDICIAL MEMBER

Sd/-

(DR. MANISH BORAD)
ACCOUNTANT MEMBER

Kolkata, Dated 29/04/2024

SC Sarma

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

1. अपीलार्थी / The Assessee
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