

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

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

I.T.A. No. 128/Kol/2024  
Assessment Year: 2013-14

<b>Geetasree Bhowmick</b> 108/3, Block-C, Bangur Avenue Kolkata - 700055 [PAN : AHQPB2586H]	Vs	<b>CIT(Appeals)/National Faceless Appeal Centre (NFAC)</b>
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अपीलार्थी/ (Appellant)		प्रत्यर्थी/ (Respondent)
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Assessee by :	Shri Manish Tiwari, FCA
Revenue by :	Shri S.B. Chakraborty, JCIT, Sr. D/R

सुनवाई की तारीख/Date of Hearing : 21/05/2024  
घोषणा की तारीख /Date of Pronouncement: 29/05/2024

आदेश/ORDER

PER DR. MANISH BORAD, ACCOUNTANT MEMBER :

The present appeal is directed at the instance of the assessee against the order of the National Faceless Appeal Centre (hereinafter the "ld. CIT(A)") dt. 30/11/2023, passed u/s 250 of the Income Tax Act, 1961 ("the Act") for the Assessment Year 2013-14.

2. The ld. Counsel for the assessee at the very outset submitted that though the assessee has taken several grounds of appeal, but his preliminary grievance is that the ld. CIT(A) has passed an *ex-parte* order which is non-speaking and the ld. CIT(A) did not adjudicate the points raised by the assessee on merits.

3. With the assistance of the ld. Representatives, we have gone through the record carefully. The ld. CIT(A) has passed *ex-parte* order dismissing the appeal of the assessee for want of appearance

on behalf of the assessee. Sub-section (6) of section 250 of the Income Tax Act, 1961 mandates the Id. CIT(A) to state the point in dispute, and thereafter record reasons in support of his conclusion. A perusal of the order of the Id. CIT(A) would indicate that it is not in consonance with mandate given in the Act. The Id. CIT(A) has not made any analysis of facts available on record, including the assessment records and has passed an *ex-parte* order. Therefore, the impugned order is not sustainable and it deserves to be set aside. Accordingly, in the interest of justice, we deem it fit to restore these appeals to the file of the Id. CIT(A) for afresh adjudication in accordance with law after giving sufficient opportunity to the assessee of being heard. Needless to say, the assessee shall co-operate till the disposal of this appeal.

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

Order pronounced in the Court on 29<sup>th</sup> May, 2024 at Kolkata.

Sd/-

(SONJOY SARMA)  
JUDICIAL MEMBER

Sd/-

(DR. MANISH BORAD)  
ACCOUNTANT MEMBER

Kolkata, Dated 29/05/2024

*S/S*

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