

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH, KOLKATA

डॉ. मनीष बोरड, लेखा सदस्य

के समक्ष

Before

Dr. Manish Borad, Accountant Member

I.T.A. No.925/KOL/2024

Assessment Year: 2013-14

Hirak Sarkar

(PAN: AKAPS2117A)

.....

Appellant

Vs.

ACIT, Circle-23(1), Hooghly,

.....

Respondent

Appearances by:

No one appeared for Appellant.

Shri P. P. Barman, Addl. CIT, DR appeared for Respondent.

Date of concluding the hearing : 15.07.2024

Date of pronouncing the order : 22.07.2024

ORDER

This appeal filed by the assessee pertaining to the Assessment Year (in short “AY”) 2013-14 is directed against the order passed u/s 250 of the Income Tax Act, 1961 in short the “Act”) by Ld. Commissioner of Income-tax (Appeal), National Faceless Appeal Centre (NFAC), Delhi [in short Ld. “CIT(A)”] dated 21.03.2024 arising out of the assessment order u/s 147 r.w.s. 143(3) of the Act by ACIT, Circle-23(1), Hooghly dated 06.11.2019.

2. When the case was called for hearing, none appeared on behalf of the assessee, I however, proceed to adjudicate the appeal with the assistance of Ld. CIT, DR. It is noticed from the grounds of appeal raised by the assessee that assessee was not

granted fair opportunity of hearing by the Ld. CIT(A) before framing an ex parte order and through the grounds assessee has prayed before me to set aside the order of the Ld. CIT(A) and restore the matter to his file for adjudication afresh.

4. I have heard Ld. DR and perused the material available on record. It is noticed that the Ld. CIT(A) has afforded sufficient opportunities to the assessee but the assessee did not respond to the same. Ld. CIT(A) dismissed the appeal on account of non appearance. Considering the prayer of the assessee and considering the circumstances faced by the assessee which prevented him to appear before the Ld. CIT(A) and in the interest of justice and fair play, I set aside the impugned order of the Ld. CIT(A) and restore the matter to his file for fresh adjudication for which reasonable opportunity of being heard be provided to the assessee. The assessee is also given liberty to file necessary documents in support of his contention before the Ld. CIT(A), who after considering the same will pass a speaking order. Assessee is also directed not to take any unnecessary adjournment without the reasonable cause.

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

Order is pronounced in the open court on 22nd July, 2024.

Sd/-[Dr. Manish Borad]
Accountant Member

Dated: 22nd July, 2024

J.D. Sr. PS.

Copy of the order forwarded to:

1. Appellant – **Shri Hirak Sarkar, 37/C, Bose Para Lane, Serampore, West Bengal-712202.**
2. Respondent – ACIT, Circle-23(1), Hooghly
3. CIT(A), NFAC, Delhi
4. CIT-
5. Departmental Representative
6. Guard File.

True copy

By order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata