

आयकर अपीलीय अधिकरण, कोलकाता पीठ “एसएमसी”, कोलकाता
IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
श्री संजय शर्मा, न्यायिक सदस्य एवं श्री संजय अवस्थी, लेखा सदस्य के समक्ष
[Before Shri Sonjoy Sarma, Judicial Member & Shri Sanjay Awasthi, Accountant Member]

I.T.A. No. 1185/Kol/2024
Assessment Year: 2016-17

Sujata Banik (PAN: AEAPB 6779 B)	Vs.	ITO, Ward-49(1), Kolkata
Appellant / (अपीलार्थी)		Respondent / प्रत्यर्थी

Date of Hearing / सुनवाई की तिथि	02.09.2024
Date of Pronouncement/ आदेश उद्घोषणा की तिथि	04.09.2024
For the Appellant/ निर्धारिती की ओर से	Shri A. K. Tibrewal, A.R Sri Saurav Gupta, A.R
For the Respondent/ राजस्व की ओर से	Shri Arun Kanti Dutta, Addl. CIT Sr. D.R

ORDER / आदेश

Per Sonjoy Sarma, JM:

This is an appeal preferred by the assessee against the order of the Ld. Commissioner of Income Tax (Appeals)-NFAC, Delhi (hereinafter referred to as the “Ld. CIT(A)”) dated 26.03.2024 for the AY 2016-17.

2. At the outset, the Ld. A.R stated that despite the notices were served upon the assessee from the ends of Ld. CIT(A) regarding the pendency of the case. However, the Ld. A.R did not turn up before the Ld. CIT(A) and filed necessary representation in

order to substantiate the claim of the assessee, leading to this, the impugned order was passed ex-parte against the assessee. Therefore, the Ld. A.R of the assessee stated before the Bench that one more opportunity may be given to the assessee so that the assessee can represent its case properly before the Ld. CIT(A).

3. On the other hand, the Ld. D.R objected to such prayer made by the Ld. A.R before the Bench.

4. We have heard the rival submissions and perused the material available on record, we find that although the notices were issued from the Ld. CIT(A), however, due to non-appearance of assessee, the case was heard ex-parte against the assessee. We, considering the facts of the case, interest of justice and fair play to the parties it is necessary to remand back to the whole issue to the file of Ld. CIT(A) with the direction to re-examine the issue afresh after affording a reasonable opportunity of being heard to the assessee. The assessee is also directed to appear before the Ld. CIT(A) and filed with necessary documents in order to substantiate her claim as and when notices will serve to the assessee in terms of the above direction appeal of assessee allowed for statistical purposes.

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

Order is pronounced in the open court on 4th September, 2024

Sd/-

Sd/-

(Sanjay Awasthi /संजय अवस्थी)
Accountant Member/ लेखा सदस्य

(Sonjoy Sarma/संजय शर्मा)
Judicial Member/ न्यायिक सदस्य

Dated: 4th September, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Sujata Banik, Ground Floor, Bongaon, Chakdah Road, Bongaon-743235.
2. Respondent – ITO, Ward-49(1), Kolkata
3. Ld. CIT(A)- NFAC, Delhi
4. Ld. Pr. CIT- , Kolkata
5. DR, Kolkata Benches, Kolkata (sent through e-mail)

True Copy

By Order

Assistant Registrar
ITAT, Kolkata Benches, Kolkata