

**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. 1554/Kol/2024**  
**Assessment Year: 2013-14**

Aayush Goel  (PAN: ANSPG 0204 D)	Vs.	ITO, Ward-29(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/ निर्धारित की ओर से	Shri Akash Bansal, FCA
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 03.06.2024 for the AY 2013-14.

2. At the outset, the Ld. A.R stated that despite the notices issued to the assessee regarding pendency of case by Ld. CIT(A), the A.R of the assessee did not appear before the Ld. CIT(A) during the appeal, leading to this an ex-parte order was passed against

the assessee. Therefore, the Ld. A.R prayed before the Bench that one more opportunity should be provided to the assessee to properly represent its case 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, therefore, interest of natural 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 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 supportive documents in order to substantiate her claim as and when notices will serve to the assessee, in terms of the above direction appeal of the assessee is 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 4<sup>th</sup> September, 2024

Sd/-

Sd/-

(Sanjay Awasthi /संजय अवस्थी)

Accountant Member/ लेखा सदस्य

(Sonjoy Sarma/संजय शर्मा)

Judicial Member/ न्यायिक सदस्य

Dated: 4<sup>th</sup> September, 2024

SM, Sr. PS

Copy of the order forwarded to:

1. Appellant- Aayush Goel, Flat No. 4A, Siddhartha Apartment, 10, Alipore Park Road, Alipore, Kolkata-700027
2. Respondent – ITO, Ward-29(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