

**IN THE INCOME TAX APPELLATE TRIBUNAL
KOLKATA BENCH 'SMC', KOLKATA**

BEFORE MS. MADHUMITA ROY, JUDICIAL MEMBER

ITA No.1842/Kol/2024

Assessment Year: 2012-13

Ravi Himmantramka Club Town Housing Complex, Teghoria, KOLKATA (West Bengal)- 700059	Vs	ITO Ward- 37(3) Kolkata (West Bengal)- 700001
PAN No. – ABFPH6781H (APPELLANT)		(RESPONDENT)

Appellant by	Somkant Kushwaha & Smt. Divya Tiwari Dube, Advocate
Respondent by	L.N.Dash, JCIT Sr.(DR)

Date of hearing:	17/10/2024
Date of Pronouncement:	17/10/2024

ORDER

PER MS. MADHUMITA ROY:

The instant appeal filed by the assessee is directed against the order dated 18.06.2024 passed by the CIT-A, Delhi whereby and whereunder the order passed by the Assessing Officer under Section 143(3) read with Section 263 of the Income Tax Act, 1961 (hereinafter referred to as 'the act') for Assessment Year 2012-13 has been confirmed.

Having heard the Learned Counsels appearing for the parties and having regard to the facts and circumstances of the case particularly the ex parte order passed by the Ld CIT-A impugned before us, though adjournment was sought for by the assessee on 18.06.2024 by filing an application to that effect the screenshot whereof submitted by the Ld AR, this bench finds that the principle of natural justice has not been followed while passing the order by the First Appellate Authority. In that view of the matter I find it fit and proper to

grant a further opportunity to the assessee to represent its case before the CIT-A by furnishing the relevant documents including the documents as asked for by the authorities below.

Thus, the appeal is disposed of by remitting the issue to the file of the CIT-A to consider the same afresh and to pass of a reasoned order upon granting an opportunity of being heard to the assessee and upon considering the evidence on record or any other evidence which the assessee may choose to file at the time of hearing of the matter.

The appeal preferred by the assessee is, thus, allowed for statistical purposes.

Sd/-
[MADHUMITA ROY]
JUDICIAL MEMBER

Dated: 17.10.2024
Order prepared by the Member

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1. Appellant- Ravi Himmantramka Club Town Housing Complex, Teghoria, KOLKATA (West Bengal)- 700059
2. Respondent- ITO Ward- 37(3) Kolkata (West Bengal)- 700001
3. CIT-
4. CIT(A) -
5. DR-

By Order,

Assistant Registrar
ITAT, KOLKATA