

IN THE INCOME TAX APPELLATE TRIBUNAL "SMC" BENCH KOLKATA

**Shri Sonjoy Sarma, Judicial Member
Shri Sanjay Awasthi, Accountant Member**

**I.T.A. No. 1463/Kol/2024
Assessment Year: 2012-13**

Rajkumari Dhanuka,
113, Park Street,
Kolkata - 700016
[PAN: ADUPD7020N]

..... **Appellant**
Vs.

Income Tax Officer,
Ward – 32(2), Kolkata,
10B, Middleton Row,
Kolkata – 700071

..... **Respondent**

Appearances by:

Assessee represented by : Anil Kochar, Adv.
: Aryan Kochar, Adv.
Department represented by : Prabir Gupta Choudhury, Addl. CIT

Date of concluding the hearing : 04.09.2024

Date of pronouncing the order : 21.10.2024

ORDER

Per Sonjoy Sarma, Judicial Member:

This appeal filed by the Assessee pertaining to the Assessment Year (in short 'AY') 2012-13 is directed against the order passed u/s 250 of the Income Tax Act, 1961 (in short the 'Act') by the Ld. Commissioner of Income Tax, (Appeals), Addl./JCIT(A), Faridabad (in short "the CIT(A)") dated 29.04.2024 arising out of Assessment Order dated 19.12.2019, passed under Section 143(3)/147 of the Act.

2. At the outset, the Ld. AR stated that the impugned order passed by the Ld. CIT(A) is an ex-parte order without discussing on the merit of the case which is against the provisions of section 282 of the Act. Therefore, the impugned order passed by the Ld. CIT(A) is not in accordance with law and liable to be quashed. On the other hand, on the contention of such prayer made by the AR of the assessee. Ld. DR did not raise any objection to such prayer made by AR before the Bench.

3. We after hearing the rival submissions of the parties and perusing the material available on record. We find that the impugned order passed by the Ld. CIT(A) is an ex-parte order and without discussing on the merit of the case which is in against the provision of section 282 of the Act. 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 the Ld. CIT(A) with a direction to re-examine the issue afresh after affording reasonable opportunity of being heard to the assessee. The assessee is also directed to represent its case properly by submitting necessary documents in order to substantiate its claim before him. In terms of the above, appeal of the assessee is allowed for statistical purposes.

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

Kolkata, the 21st October, 2024.

Sd/-
[Sanjay Awasthi]
Accountant Member

Sd/-
[Sonjoy Sarma]
Judicial Member

Dated: 21.10.2024.
AK, PS

Copy of the order forwarded to:

1. Rajkumari Dhanuka,
2. Income Tax Officer, Ward – 32(2), Kolkata
3. CIT(A)-
4. CIT- ,
5. CIT(DR),

//True copy//

By order

Assistant Registrar, Kolkata Benches