

**IN THE INCOME TAX APPELLATE TRIBUNAL "D" BENCH, KOLKATA**

**BEFORE SHRI RAJESH KUMAR, AM  
AND  
SHRIPRADIP KUMAR CHOUBEY, JM**

**ITA No.534/KOL/2025**

**(Assessment Year:2018-19)**

**Sampa Majhi**  
1/384-B, Bedibhawan,  
haringhata, kataganj, P.S.  
Kalyani, Nadia,  
Kolkata-741250, West Bengal

**(Appellant)**

**Income Tax Officer,**  
41(1), Ananta hari Mitra Road,  
Ganguly Bagan, Krishnanagar,  
Nadia-741101, West Bengal

**Vs.**

**(Respondent)**

**PAN No. BHFPM7538G**

**Assessee by** : Shri Somnath Roy Chowdhury, AR  
**Revenue by** : Shri S.B. Chakraborty, DR

**Date of hearing:** 11.09.2025  
**Date of pronouncement:** 15.10.2025

**ORDER**

**Per Rajesh Kumar, AM:**

This is an appeal preferred by the assessee against the order of the National Faceless Appeal Centre, Delhi (hereinafter referred to as the "Ld. CIT(A)") dated 27.12.2024 for the AY 2018-19.

02. At the outset, we observe that the assessment order passed by the learned AO as well as appellate order passed by the learned CIT (A) were passed ex-parte when the assessee failed to show up on the various dates of hearing allowed by the respective authorities. Under these circumstances, we are of the view that the ends of justice will be well served if the appeal is restored to the file of the learned AO for fresh adjudication. Accordingly, we restore the appeal to the file of the

learned AO with a direction to decide the same on merit after affording reasonable opportunity of hearing to the assessee.

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

Order pronounced in the open court on 15.10.2025.

Sd/-  
(PRADIP KUMAR CHOUBEY)  
(JUDICIAL MEMBER)

Sd/-  
(RAJESH KUMAR)  
(ACCOUNTANT MEMBER)

Kolkata, Dated: 15.10.2025

*Sudip Sarkar, Sr.PS*

Copy of the Order forwarded to:

1. The Appellant
2. The Respondent
3. CIT
4. DR, ITAT,
5. Guard file.

BY ORDER,

True Copy//

Sr. Private Secretary/ Asst. Registrar  
Income Tax Appellate Tribunal, Kolkata