

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA
[Before Shri Mahavir Singh, JM]

I.T.A No.1385/Kol/2015
Assessment Year: 2008-09

Shri Rajesh Pradhan
(PAN: AKJPP6193N)
(Appellant)

Vs. Income-tax Officer, Wd-1(3), Jalpaiguri
(Respondent)

Date of hearing: 22.02.2016
Date of pronouncement: 22.02.2016

For the Appellant: Ms. Varsha Jalan, Advocate
For the Respondent: Shri Rajat Kumar Kureel, JCIT, Sr. DR

ORDER

This appeal by assessee is arising out of order of CIT(A), Jalpaiguri vide Appeal No. 30/Jal/CIT(A)/Jal/2013-14 dated 18.09.2015. Assessment was framed by ITO, Wd-1(3), Jalpaiguri u/s. 147/144 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for Assessment Year 2008-09 vide his order dated 22.03.2013.

2. At the time of hearing, I have gone through the order of CIT(A) and seen that the order passed by him is cryptic and non-speaking. There is no iota of merits discussed in his order. The duty of the CIT(A) is to pass a speaking order after controverting all the facts given by assessee and decide the issue with reasons. Since this was absent in their order, I quash the same and remit the appeal back to his file for fresh adjudication with the above direction. I order accordingly. The appeal of assessee is allowed for statistical purposes.

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

Order pronounced in the open court.

Sd/- (Mahavir Singh)
Judicial Member

Dated : 22nd February, 2016

Jd. Sr. P.S

Copy of the order forwarded to:

1. Appellant – Shri Rajesh Pradhan, Raja Tea Estate, Post Malbazar, District Jalpaiguri, Pin-735221.
2. Respondent – ITO, Ward-1(3), Jalpaiguri.
3. CIT(A) , Jalpaiguri
4. CIT , Jalpaiguri
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.