

**IN THE INCOME TAX APPELLATE TRIBUNAL "B" BENCH: KOLKATA**

[Before Shri Mahavir Singh, JM & Shri M. Balaganesh, AM]

**I.T.A No.2362/Kol/2013**  
**Assessment Year: 2007-08**

Pradip Kumar Pandey  
(PAN: AFYPP9932M)  
(Appellant)

Vs. Income-tax Officer, Wd-2(3), Asansol  
(Respondent)

Date of hearing: 29.04.2016

Date of pronouncement: 29.04.2016

For the Appellant: Shri Rabin Maheswari, ACA

For the Respondent: Shri A. K. Pande, JCIT, Sr. DR

**ORDER**

**Per Shri Mahavir Singh, JM:**

This appeal by assessee is arising out of order of CIT(A), Asansol vide Appeal No. 126/CIT(A)/ASL/W-2(3)/ASL/2009-10 dated 01.07.2013. Assessment was framed by ITO, Wd-2(3), Asansol u/s.143(3) of the Income Tax Act, 1961 (hereinafter referred to as "the Act") for Assessment Year 2007-08 vide his order dated 30.12.2009.

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, non-speaking and also sufficient opportunity of hearing was not given to the assessee. 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 after affording proper opportunity of hearing. Since this was absent in his 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/-  
(M. Balaganesh)  
Accountant Member

Sd/-  
(Mahavir Singh)  
Judicial Member

Dated : 29th April, 2016

Jd. (Sr. P.S.)

Copy of the order forwarded to:

1. Appellant – Shri Pradip Kumar Pandey, Nirsha High School Road, New Bhamal, Post Nirsha-828205, Dist. Dhanbad (Jharkhand).
2. ITO, Wd-2(3), Asansol. 3. CIT(A) , Asansol
4. CIT , Asansol
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.