

IN THE INCOME TAX APPELLATE TRIBUNAL “SMC” BENCH: KOLKATA

[Before Shri Mahavir Singh, JM]

I.T.A No.1250/Kol/2015

Assessment Year: 2006-07

Md. Kamran
(PAN: AMUPK9802E)
(Appellant)

Vs. Income-tax Officer, Wd-40(1), Kolkata
(Respondent)

Date of hearing: 23.02.2016

Date of pronouncement: 23.02.2016

For the Appellant: Shri Subhabrata Dutta

For the Respondent: Md. Ghayas Uddin, JCIT, Sr. DR

ORDER

This appeal by assessee is arising out of order of CIT(A)-12, Kolkata vide Appeal No. 195/CIT(A)-12/Kol/Wd-40(1)/Kol/2014-15 dated 31.07.2015. Assessment was framed by ITO, Wd-56(1), Kolkata u/s. 147 of the Income Tax Act, 1961 (hereinafter referred to as “the Act”) for Assessment Year 2006-07 vide his order dated 31.12.2010.

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/- (Mahavir Singh)
Judicial Member

Dated : 23rd February, 2016

Jd. Sr. P.S

Copy of the order forwarded to:

1. Appellant – Md. Kamran, 21, Phears Lane, Kolkata-700012
2. Respondent – ITO, Ward-40(1), Kolkata.
3. CIT(A) , Kolkata
4. CIT , Kolkata
5. DR, Kolkata Benches, Kolkata

/True Copy,

By order,

Asstt. Registrar.