

IN THE INCOME TAX APPELLATE TRIBUNAL  
“B” BENCH : BANGALORE

BEFORE SHRI SUNIL KUMAR YADAV, JUDICIAL MEMBER  
AND SHRI A.K. GARODIA, ACCOUNTANT MEMBER

ITA No.948 to 950/Bang/2014
Assessment years : 2007-08 to 2009-10

Shri S.D. Raddi, Sri Saptagiri Nivas, Sadhankeri, Dharwad. <b>PAN: AECPR 6185B</b>	Vs.	The Dy.CIT, Circle 2(1), Hubli.  The Addl. CIT, Range 2, Hubli.  The ITO, Ward 2(1), Hubli.
APPELLANT		RESPONDENT

Appellant by	:	Shri Ashok A. Kulkarni, Advocate
Respondent by	:	Shri A.R.V. Sreenivasan, Jt. CIT(DR)

Date of hearing	:	25.08.2016
Date of Pronouncement	:	18.10.2016

**ORDER**

*Per Sunil Kumar Yadav, Judicial Member*

These appeals are preferred by the assessee against the order of CIT(Appeals). Since these appeals were heard together, these are being disposed of through this consolidated order.

2. During the course of hearing, the Id. Counsel for the assessee has invited our attention that CIT(Appeals) has disposed of these appeals

summarily without affording proper opportunity of being heard to the assessee. The Id. DR did not dispute these facts.

3. Though our attention was invited to the opening part of the CIT(Appeals) order in which he has recorded the presence of the assessee, but in the body of the order, he has mentioned at number of places that despite sufficient opportunities to the assessee, no details were filed in support of his claim. Since these appeals were not disposed of by the CIT(Appeals) after affording proper opportunity of being heard to the assessee, we are of the view that the order of CIT(Appeals) be set aside and matter be restored to his file to readjudicate the appeal afresh after affording opportunity of being heard to the assessee. We order accordingly.

4. In the result, the appeals of the assessee are allowed for statistical purposes.

Pronounced in the open court on this 18<sup>th</sup> day of October, 2016.

Sd/-

( A.K. GARODIA )  
Accountant Member

Sd/-

(SUNIL KUMAR YADAV )  
Judicial Member

Bangalore,  
Dated, the 18<sup>th</sup> October, 2016.

/D S/

Copy to:

1. Appellant
2. Respondents
3. CIT
4. CIT(A)
5. DR, ITAT, Bangalore.
6. Guard file

By order

Assistant Registrar,  
ITAT, Bangalore.