

**IN THE INCOME TAX APPELLATE TRIBUNAL
BANGALORE BENCH 'SMC', BANGALORE**

**BEFORE SHRI A.K.GARODIA, ACCOUNTANT MEMBER
ITA No. 1097(Bang) 2016(Assessment year : 2002 - 03)**

Sri K. Gopal Raju,
L/R of Late Sri A S Kuppa Raju,
104, R V Layout,
Kumara Park West,
Bangalore - 560020
PAN : AABFM7328Q

Appellant

Vs

ITO, Ward - 6 (2),
Bangalore

Respondent

**Assessee by :Shri Narendra Sharma, Advocate
Revenue by : Shri Naresh Saka JCIT**

**Date of hearing : 21-09-2016
Date of pronouncement : -09-2016**

ORDER

PER A. K. GARODIA, A.M.:

This appeal is filed by the assessee. This is directed against the order of learned CIT (A) - 2, Bangalore dated 31.03.2016 for A. Y. 2002 - 03.

2. The assessee has only one grievance that the A.O. has not rectified the computation of capital gain u/s 154.

3. Learned AR of the assessee submitted that the order passed by the A.O. is not a reasoned and speaking order and therefore, the matter should be restored to A.O. for passing a reasoned and speaking order. Learned DR of the revenue supported the order of CIT (A).

4. I have considered the rival submissions and perused the material on record. I find that as per the order passed by the A.O., there is no basis or reasoning indicated by him for holding that there is no mistake apparent from records and hence, I feel it proper to restore the matter to A.O. for passing a reasoned and speaking order. I order accordingly. The A.O. should pass a reasoned and speaking order as per law after affording adequate opportunity of being heard to the assessee.

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

Order pronounced in the open court on the date mentioned on the caption page.

**(A.K. GARODIA)
ACCOUNTANT MEMBER**

Bangalore:

Dated : .09.2016

am*

Copy to :

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

By order,
AR, ITAT, Bangalore

1.	Date of Dictation
2.	Date on which the typed draft is placed before the dictating Member
3.	Date on which the approved draft comes to the Sr. P. S.
4.	Date on which the order is placed before the dictating Member for pronouncement
5.	Date on which the order comes back to the Sr. P.S.
6.	Date of uploading the order on website
7.	If not uploaded, furnish the reason for doing so.....
8.	Date on which the file goes to the Bench Clerk
9.	Date on which order does for Xerox & endorsement
10.	Date on which the file goes to the Head Clerk.....
11.	The date on which the file goes to the Assistant Registrar for signature on the order.....
12.	The date on which the file goes to the dispatch section for dispatch of the Tribunal order.....
13.	Date of dispatch of order.....