

**IN THE INCOME TAX APPELLATE TRIBUNAL
“C” BENCH : BANGALORE**

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

ITA Nos.2020 to 2024/Bang/2016
Assessment year : 2007-08-2011-12

M/s. Poornaprajna House Building Co-operative Society Ltd., No.552, Poornaprajna Suvarna Bhavana, 1 st Floor, Uttarahalli-Kengeri Main Road, Poornaprajna Nagar, Bengaluru-560061. PAN : AACAP 8621 P	Vs.	The Income Tax Officer, Ward-4(2)(2), Bengaluru.
APPELLANT		RESPONDENT

Assessee by	:	Shri. S. Ramasubramaniam, CA
Revenue by	:	Shri. M. K. Biju, JCIT

Date of hearing	:	10.10.2017
Date of Pronouncement	:	11.10.2017

ORDER

Per Sunil Kumar Yadav, JM :

These appeals are preferred by the assessee against the respective orders of the CIT(A) confirming the additions made by the AO. The learned counsel for the assessee invited our attention to the order of the lower authorities with the submissions that neither the AO nor the CIT(A) has reproduced the reasons for which the assessment was reopened. During the course of hearing before the CIT(A), assessee has specifically asked for the copy of reasons for reopening the assessment, but the same were not given to him on the ground that it was not sought before the AO. Despite making efforts by the assessee, the reasons for

reopening the assessment were never supplied to the assessee. Therefore, in the absence of reasons, the assessee cannot prosecute its case properly. The learned counsel for the assessee further contended that in the interest of justice, matter may be restored to the AO with the direction to supply the copy of reasons to the assessee so that he can file the objections, if any. After disposal of the objections filed by the assessee, the AO can reframe the assessment.

2. The learned DR candidly admitted that the AO/CIT(A) has not recorded the reasons for reopening of the assessment in their orders. Therefore, he is not aware of the contents of the reasons for which the assessment was reopened. He however agreed that let the matter be sent back to the CIT(A) with the direction to supply the copy of the reasons to the assessee and after disposing of the objections with regard to reasons for reopening the assessment, the CIT(A) may readjudicate the appeal again after affording an opportunity of being heard to the assessee.

3. Having carefully examined the order of the lower authorities in the light of rival submissions, we find that undisputedly, none of the lower authorities have recorded the reasons for reopening of the assessment. Therefore, we are not aware on what grounds or reasons the assessment was reopened. Though the assessee has asked the CIT(A) for supply of reasons, it was not given to him. In the light of these facts, we are of the view that assessee should be supplied with the reasons so that he can make submissions with regard to the reasons recorded for reopening of the assessment. Since it is not available before us, we are of the view that in the interest of justice, the matter may be restored to the CIT(A) for adjudicating the issues with respect to reopening of the assessment after providing copy of reasons to the assessee. If the reopening is found to be valid, the CIT(A) may adjudicate the issue on merit after affording an opportunity of being heard to the assessee. Accordingly, the order of CIT(A) is set aside and matter restored to

his file with a direction to first supply the copy of reasons to the assessee and thereafter adjudicate the appeal on merit in terms indicated above.

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

Pronounced in the open court on 13th October, 2017.

Sd/-
(A. K. GARODIA)
ACCOUNTANT MEMBER

Sd/-
(SUNIL KUMAR YADAV)
JUDICIAL MEMBER

Bangalore.

Dated: 13th October, 2017.

/NShylu/*

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| 1. Appellants | 2. Respondent | 3. DR |
| 4. CIT | 5. Guard file | |

By order

Sr. Private Secretary,
ITAT, Bangalore.